

# **North Dakota Assessment Sales Ratio Study 2006**



**Office of State Tax Commissioner  
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# **2006 North Dakota Assessment Sales Ratio Study**

## ***Introduction***

The 2006 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared to assist local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of their equalization duties. This report is a synopsis of the comprehensive study. Property tax administrators, local assessing officials, and interested taxpayers utilize this information in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. Data from each of the 53 counties and 13 largest cities in North Dakota are included in the ASRS and this report.

The 2006 study includes data on sales of property occurring between January 1 and December 31, 2005. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2005 did not meet the minimum sample size, sales of property from the prior years of 2002, 2003 and 2004, or current year appraisals, were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties.

This report includes 12,786 observations used in the 2006 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2005 assessment.

## ***Statistical Report***

This report has eight basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes.

Table 2 contains a frequency distribution chart, which groups the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution chart includes a breakdown of township and urban sales for each county and major city.

Table 3 shows the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include transactions that occurred during 2005. The supplemental observation includes sales of improved residential and commercial properties for the years 2002, 2003 and 2004, and appraisals when required to obtain a sufficient sample size.

Tables 4 and 5 show the median ratios and coefficients of dispersion for the current and four prior years for residential property and commercial property. These tables provide a convenient comparison of data among various counties and cities and categories of property for five years.

Tables 6 and 7 show the median ratios, adjustment worksheet percentages, the indicated changes and the changes by the State Board of Equalization. The counties that have an asterisk are the counties that were

## **2006 North Dakota Assessment Sales Ratio Study**

out of tolerance. At the bottom of each page is an explanation of what changes, if any, the state board made in those counties.

Table 8 shows the median ratio and the average price per acre paid for agricultural land, and the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 include the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency. They indicate the prevailing level of assessment of the universe of properties used in the study. Each of these measures has advantages and limitations.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average. It is the most easily understood measure of central tendency, but it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is calculated by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency. It is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, the State Board of Equalization currently uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the aggregate mean ratio. The PRD provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion (COD) measures how closely the individual ratios are arrayed around the median ratio and shows the degree of uniformity or inaccuracy that has been attained in the assessments. This is sometimes referred to as the index of assessment inequality. The COD is computed by dividing the average deviation by the median ratio. This shows how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in taxes. Tax administrators feel that when dispersions occur

## **2006 North Dakota Assessment Sales Ratio Study**

between .10 and .20 the quality of assessments is acceptable, but any dispersion over .20 indicates the assessments need attention.

### ***Sales Ratio Statistics***

The following example shows the calculations used for developing the five listed measures:

	<u>Finalized Sale Price</u>	<u>T &amp; F Value</u>	<u>Ratio</u>	<u>Array</u>	<u>Deviation From Median</u>
1.	\$ 42,000	\$ 36,500	86.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio =  $932.8 \div 10 = 93.28$   
Aggregate Mean Ratio =  $\$596,600 \div \$633,700 = 94.1$   
Median = Middle Ratio =  $93.7 + 92.4 = 186.1 \div 2 = 93.05$  or 93.1  
Price Related Differential =  $93.28 \div 94.1 = .99$   
Average Deviation =  $36.4 \div 10 = 3.64$   
Coefficient of Dispersion =  $3.64 \div 93.1 = .039$  or .04

**Table 1**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 01 Adams</b>								
<b>Agricultural</b>	37	5,611,997	2,127,081	39.3%	37.9%	38.0%	1.04	0.24
<b>Commercial</b>	25	1,138,550	1,164,178	134.2%	102.3%	100.1%	1.31	0.36
<b>Vacant Lots</b>	7	31,050	30,449	133.5%	98.1%	91.6%	1.36	0.52
<b>Total Comm &amp; VL</b>	32	1,195,500	1,229,847	134.1%	102.9%	100.0%	1.30	0.39
<b>Residential</b>	67	2,968,511	2,728,530	125.3%	91.9%	96.8%	1.36	0.44
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	67	2,968,511	2,728,530	125.3%	91.9%	96.8%	1.36	0.44
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	136	9,750,108	6,050,238	104.0%	62.1%	92.9%	1.68	0.49
<b>County 02 Barnes</b>								
<b>Agricultural</b>	31	5,317,252	2,883,300	58.0%	54.2%	51.4%	1.07	0.27
<b>Commercial</b>	30	1,038,490	985,290	147.5%	94.9%	100.0%	1.55	0.60
<b>Vacant Lots</b>	15	340,500	104,500	31.4%	30.7%	24.0%	1.02	0.60
<b>Total Comm &amp; VL</b>	45	1,921,240	1,313,290	108.8%	68.4%	100.0%	1.59	0.63
<b>Residential</b>	41	2,218,681	1,662,470	88.9%	74.9%	79.8%	1.19	0.38
<b>Lakeshore</b>	8	288,500	156,200	56.3%	54.1%	54.2%	1.04	0.26
<b>Total Res &amp; LS</b>	49	2,788,081	1,942,270	83.6%	69.7%	76.9%	1.20	0.38
<b>Mobile Home</b>	6	83,050	82,626	91.5%	99.5%	74.2%	0.92	0.46
<b>GRAND TOTAL</b>	131	9,286,473	5,874,386	86.6%	63.3%	69.0%	1.37	0.60
<b>City of Valley City</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	3,356,750	3,054,400	105.3%	91.0%	101.8%	1.16	0.22
<b>Vacant Lots</b>	12	368,670	338,900	121.2%	91.9%	104.8%	1.32	0.57
<b>Total Comm &amp; VL</b>	42	3,824,920	3,435,600	109.8%	89.8%	101.8%	1.22	0.32
<b>Residential</b>	109	7,773,121	6,882,600	92.9%	88.5%	92.3%	1.05	0.15
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	109	7,773,121	6,882,600	92.9%	88.5%	92.3%	1.05	0.15
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	151	11,498,541	10,275,900	97.6%	89.4%	94.4%	1.09	0.20
<b>County 03 Benson</b>								
<b>Agricultural</b>	25	2,616,180	1,923,616	84.4%	73.5%	78.2%	1.15	0.25
<b>Commercial</b>	30	809,600	820,424	112.2%	101.3%	100.0%	1.11	0.19
<b>Vacant Lots</b>	5	57,300	30,488	59.6%	53.2%	59.4%	1.12	0.19
<b>Total Comm &amp; VL</b>	35	933,650	911,070	104.7%	97.6%	100.0%	1.07	0.22
<b>Residential</b>	29	637,893	551,640	116.3%	86.5%	98.7%	1.35	0.41
<b>Lakeshore</b>	4	231,000	149,750	81.9%	64.8%	91.7%	1.26	0.20
<b>Total Res &amp; LS</b>	33	1,215,893	923,142	112.2%	75.9%	98.7%	1.48	0.38
<b>Mobile Home</b>	3	33,200	36,640	118.6%	110.4%	125.0%	1.07	0.16
<b>GRAND TOTAL</b>	96	4,385,173	3,512,558	102.4%	80.1%	98.5%	1.28	0.29

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 04 Billings</b>								
<b>Agricultural</b>	12	2,429,740	537,508	46.4%	22.1%	34.5%	2.10	0.59
<b>Commercial</b>	9	664,642	605,042	93.2%	91.0%	98.0%	1.02	0.07
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	9	664,642	605,042	93.2%	91.0%	98.0%	1.02	0.07
<b>Residential</b>	13	972,526	928,004	95.1%	95.4%	98.9%	1.00	0.05
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	13	972,526	928,004	95.1%	95.4%	98.9%	1.00	0.05
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	34	4,066,908	2,070,554	77.4%	50.9%	96.6%	1.52	0.23
<b>County 05 Bottineau</b>								
<b>Agricultural</b>	16	1,993,200	984,900	55.6%	49.4%	51.3%	1.12	0.33
<b>Commercial</b>	30	2,475,900	2,705,350	134.8%	109.3%	102.7%	1.23	0.49
<b>Vacant Lots</b>	11	115,100	97,700	132.9%	84.9%	106.7%	1.57	0.73
<b>Total Comm &amp; VL</b>	41	2,730,700	2,923,950	134.3%	107.1%	103.6%	1.25	0.56
<b>Residential</b>	68	2,584,999	2,172,112	103.2%	84.0%	95.1%	1.23	0.35
<b>Lakeshore</b>	34	4,635,300	2,669,040	57.2%	57.6%	55.8%	0.99	0.29
<b>Total Res &amp; LS</b>	102	14,653,149	8,652,250	87.9%	59.0%	78.4%	1.49	0.41
<b>Mobile Home</b>	2	15,500	12,120	80.8%	78.2%	80.8%	1.03	0.08
<b>GRAND TOTAL</b>	161	11,819,999	8,641,222	96.4%	73.1%	84.1%	1.32	0.48
<b>County 06 Bowman</b>								
<b>Agricultural</b>	10	1,204,104	459,986	44.4%	38.2%	39.8%	1.16	0.26
<b>Commercial</b>	21	1,231,955	1,003,176	91.2%	81.4%	100.0%	1.12	0.18
<b>Vacant Lots</b>	5	42,500	42,000	107.6%	98.8%	66.7%	1.09	1.05
<b>Total Comm &amp; VL</b>	26	1,382,960	1,104,947	94.3%	79.9%	100.0%	1.18	0.29
<b>Residential</b>	31	1,397,300	1,263,944	114.3%	90.5%	93.6%	1.26	0.43
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	1,397,300	1,263,944	114.3%	90.5%	93.6%	1.26	0.43
<b>Mobile Home</b>	5	50,400	45,884	117.7%	91.0%	121.4%	1.29	0.48
<b>GRAND TOTAL</b>	72	3,926,259	2,814,990	97.6%	71.7%	92.9%	1.36	0.42
<b>County 07 Burke</b>								
<b>Agricultural</b>	13	891,235	593,500	67.3%	66.6%	69.2%	1.01	0.16
<b>Commercial</b>	20	406,913	406,340	99.3%	99.9%	99.8%	0.99	0.01
<b>Vacant Lots</b>	1	650	950	146.2%	146.2%	146.2%	1.00	0.00
<b>Total Comm &amp; VL</b>	21	407,563	407,290	101.5%	99.9%	100.0%	1.02	0.03
<b>Residential</b>	30	631,493	578,475	105.5%	91.6%	98.3%	1.15	0.22
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	30	631,493	578,475	105.5%	91.6%	98.3%	1.15	0.22
<b>Mobile Home</b>	1	20,000	20,600	103.0%	103.0%	103.0%	1.00	0.00
<b>GRAND TOTAL</b>	65	1,950,291	1,599,865	96.5%	82.0%	98.3%	1.18	0.18

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 08 Burleigh</b>								
<b>Agricultural</b>	46	5,445,574	2,139,946	41.9%	39.3%	36.8%	1.07	0.45
<b>Commercial</b>	14	3,880,600	3,462,066	79.0%	89.2%	79.7%	0.89	0.25
<b>Vacant Lots</b>	20	337,250	273,468	83.2%	81.1%	81.2%	1.03	0.14
<b>Total Comm &amp; VL</b>	34	4,368,450	3,863,866	81.5%	88.4%	81.2%	0.92	0.19
<b>Residential</b>	140	20,874,855	18,907,884	90.0%	90.6%	90.4%	0.99	0.07
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	140	20,874,855	18,907,884	90.0%	90.6%	90.4%	0.99	0.07
<b>Mobile Home</b>	30	600,770	544,084	92.6%	90.6%	90.1%	1.02	0.12
<b>GRAND TOTAL</b>	250	31,139,049	25,327,448	80.3%	81.3%	86.5%	0.99	0.18
<b>City of Bismarck</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	39	14,091,666	12,123,200	87.3%	86.0%	88.9%	1.01	0.11
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	39	14,091,666	12,123,200	87.3%	86.0%	88.9%	1.01	0.11
<b>Residential</b>	752	102,191,959	90,368,000	88.8%	88.4%	88.7%	1.00	0.07
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	752	102,191,959	90,368,000	88.8%	88.4%	88.7%	1.00	0.07
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	791	116,283,625	102,491,200	88.8%	88.1%	88.7%	1.01	0.07
<b>County 09 Cass</b>								
<b>Agricultural</b>	31	7,114,364	3,207,500	49.7%	45.1%	47.2%	1.10	0.22
<b>Commercial</b>	34	3,146,780	2,728,300	112.7%	86.7%	100.2%	1.30	0.44
<b>Vacant Lots</b>	86	3,649,383	1,878,350	60.1%	51.5%	50.9%	1.17	0.57
<b>Total Comm &amp; VL</b>	120	15,451,970	8,969,050	75.0%	58.0%	70.2%	1.29	0.52
<b>Residential</b>	253	39,366,018	34,675,300	87.1%	88.1%	89.1%	0.99	0.17
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	253	39,366,018	34,675,300	87.1%	88.1%	89.1%	0.99	0.17
<b>Mobile Home</b>	44	802,438	730,359	96.7%	91.0%	98.2%	1.06	0.17
<b>GRAND TOTAL</b>	448	54,078,983	43,219,809	82.2%	79.9%	83.9%	1.03	0.28
<b>City of Fargo</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	50	21,816,900	20,169,600	91.9%	92.4%	92.8%	0.99	0.14
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	50	21,816,900	20,169,600	91.9%	92.4%	92.8%	0.99	0.14
<b>Residential</b>	1,446	211,443,500	191,400,300	91.2%	90.5%	90.6%	1.01	0.10
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	1,446	211,443,500	191,400,300	91.2%	90.5%	90.6%	1.01	0.10
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	1,496	233,260,400	211,569,900	91.3%	90.7%	90.7%	1.01	0.10

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of West Fargo</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	46	16,882,271	16,025,800	94.1%	94.9%	89.8%	0.99	0.16
<b>Vacant Lots</b>	150	7,677,800	5,004,600	64.2%	65.2%	56.7%	0.99	0.27
<b>Total Comm &amp; VL</b>	196	44,095,955	32,114,700	71.2%	72.8%	60.9%	0.98	0.33
<b>Residential</b>	382	57,101,877	53,116,400	92.3%	93.0%	92.0%	0.99	0.07
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	382	57,101,877	53,116,400	92.3%	93.0%	92.0%	0.99	0.07
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	578	81,661,948	74,146,800	85.1%	90.8%	89.6%	0.94	0.16
<b>County 10 Cavalier</b>								
<b>Agricultural</b>	25	4,870,875	2,147,360	48.7%	44.1%	43.2%	1.10	0.31
<b>Commercial</b>	30	1,280,800	1,310,708	101.1%	102.3%	97.1%	0.99	0.12
<b>Vacant Lots</b>	4	2,951	3,520	118.8%	119.3%	116.2%	1.00	0.10
<b>Total Comm &amp; VL</b>	34	1,288,751	1,318,228	103.2%	102.3%	97.9%	1.01	0.13
<b>Residential</b>	43	2,404,750	1,951,798	95.7%	81.2%	90.2%	1.18	0.31
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	43	2,404,750	1,951,798	95.7%	81.2%	90.2%	1.18	0.31
<b>Mobile Home</b>	1	100	3,436	3436.0%	3436.0%	3436.0%	1.00	0.00
<b>GRAND TOTAL</b>	103	8,559,476	5,416,822	119.2%	63.3%	92.4%	1.88	0.66
<b>County 11 Dickey</b>								
<b>Agricultural</b>	20	2,692,076	1,322,822	67.3%	49.1%	50.7%	1.37	0.60
<b>Commercial</b>	30	1,960,011	1,505,248	135.4%	76.8%	105.9%	1.76	0.50
<b>Vacant Lots</b>	4	38,900	11,746	89.5%	30.2%	73.3%	2.96	0.71
<b>Total Comm &amp; VL</b>	34	2,040,111	1,547,916	130.0%	75.9%	102.8%	1.71	0.53
<b>Residential</b>	65	3,371,350	2,728,893	109.2%	80.9%	94.4%	1.35	0.39
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	65	3,371,350	2,728,893	109.2%	80.9%	94.4%	1.35	0.39
<b>Mobile Home</b>	2	25,500	31,440	139.9%	123.3%	139.9%	1.13	0.14
<b>GRAND TOTAL</b>	121	8,087,837	5,600,149	108.6%	69.2%	93.2%	1.57	0.47
<b>County 12 Divide</b>								
<b>Agricultural</b>	15	1,563,072	1,050,900	65.2%	67.2%	68.7%	0.97	0.18
<b>Commercial</b>	10	444,800	327,800	101.7%	73.7%	90.7%	1.38	0.46
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	10	444,800	327,800	101.7%	73.7%	90.7%	1.38	0.46
<b>Residential</b>	31	983,500	844,900	127.3%	85.9%	92.0%	1.48	0.63
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	983,500	844,900	127.3%	85.9%	92.0%	1.48	0.63
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	56	2,991,372	2,223,600	106.1%	74.3%	80.3%	1.43	0.57

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 13 Dunn</b>								
<b>Agricultural</b>	13	1,286,354	514,200	45.5%	40.0%	41.2%	1.14	0.27
<b>Commercial</b>	14	511,000	525,800	103.6%	102.9%	103.5%	1.01	0.06
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	14	511,000	525,800	103.6%	102.9%	103.5%	1.01	0.06
<b>Residential</b>	30	1,004,113	867,539	93.9%	86.4%	93.8%	1.09	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	30	1,004,113	867,539	93.9%	86.4%	93.8%	1.09	0.14
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	57	2,801,467	1,907,539	85.3%	68.1%	92.8%	1.25	0.22
<b>County 14 Eddy</b>								
<b>Agricultural</b>	26	3,223,360	1,579,360	52.1%	49.0%	47.5%	1.06	0.24
<b>Commercial</b>	15	964,000	952,000	98.0%	98.8%	100.0%	0.99	0.06
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	15	964,000	952,000	98.0%	98.8%	100.0%	0.99	0.06
<b>Residential</b>	40	1,411,200	1,312,260	95.9%	93.0%	98.1%	1.03	0.11
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	40	1,411,200	1,312,260	95.9%	93.0%	98.1%	1.03	0.11
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	81	5,598,560	3,843,620	82.2%	68.7%	90.9%	1.20	0.23
<b>County 15 Emmons</b>								
<b>Agricultural</b>	27	4,455,555	2,093,413	51.2%	47.0%	48.7%	1.09	0.37
<b>Commercial</b>	24	1,404,700	1,359,140	100.8%	96.8%	98.3%	1.04	0.10
<b>Vacant Lots</b>	9	31,100	16,716	148.5%	53.7%	44.4%	2.76	2.62
<b>Total Comm &amp; VL</b>	33	1,463,553	1,400,876	113.8%	95.7%	97.4%	1.19	0.44
<b>Residential</b>	42	1,298,450	1,159,357	109.2%	89.3%	100.6%	1.22	0.27
<b>Lakeshore</b>	6	52,600	43,000	98.9%	81.7%	90.0%	1.21	0.25
<b>Total Res &amp; LS</b>	48	1,379,750	1,233,797	107.9%	89.4%	100.3%	1.21	0.26
<b>Mobile Home</b>	2	79,775	80,680	118.5%	101.1%	118.4%	1.17	0.18
<b>GRAND TOTAL</b>	110	7,322,180	4,752,306	96.0%	64.9%	90.9%	1.48	0.40
<b>County 16 Foster</b>								
<b>Agricultural</b>	21	1,750,926	1,120,620	69.2%	64.0%	73.9%	1.08	0.16
<b>Commercial</b>	28	4,690,000	4,393,900	94.3%	93.7%	95.6%	1.01	0.08
<b>Vacant Lots</b>	1	36,000	36,000	100.0%	100.0%	100.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	29	4,726,000	4,429,900	94.5%	93.7%	97.0%	1.01	0.08
<b>Residential</b>	38	1,827,640	1,759,100	95.9%	96.2%	100.0%	1.00	0.07
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	38	1,827,640	1,759,100	95.9%	96.2%	100.0%	1.00	0.07
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	88	8,304,566	7,309,620	89.1%	88.0%	94.1%	1.01	0.13

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 17 Golden Valley</b>								
<b>Agricultural</b>	13	1,124,067	621,700	61.1%	55.3%	55.2%	1.10	0.28
<b>Commercial</b>	19	977,000	951,600	105.9%	97.4%	96.2%	1.09	0.22
<b>Vacant Lots</b>	2	1,800	3,200	170.0%	177.8%	170.0%	0.96	0.41
<b>Total Comm &amp; VL</b>	21	986,400	962,800	112.0%	97.6%	100.0%	1.15	0.26
<b>Residential</b>	37	1,237,937	1,118,300	103.3%	90.3%	95.3%	1.14	0.24
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	37	1,237,937	1,118,300	103.3%	90.3%	95.3%	1.14	0.24
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	71	3,340,804	2,694,800	98.2%	80.7%	93.9%	1.22	0.28
<b>County 18 Grand Forks</b>								
<b>Agricultural</b>	51	10,773,761	5,085,900	65.3%	47.2%	55.7%	1.38	0.41
<b>Commercial</b>	36	3,534,514	2,997,320	135.9%	84.8%	97.3%	1.60	0.73
<b>Vacant Lots</b>	15	477,910	87,780	149.0%	18.4%	9.4%	8.11	15.37
<b>Total Comm &amp; VL</b>	51	5,228,546	3,434,551	139.8%	65.7%	82.9%	2.13	1.20
<b>Residential</b>	138	13,011,200	11,542,610	100.6%	88.7%	90.6%	1.13	0.29
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	138	13,011,200	11,542,610	100.6%	88.7%	90.6%	1.13	0.29
<b>Mobile Home</b>	72	1,254,755	1,627,124	266.6%	129.7%	139.8%	2.06	1.24
<b>GRAND TOTAL</b>	312	29,052,140	21,340,734	139.5%	73.5%	91.0%	1.90	0.84
<b>City of Grand Forks</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	42	11,345,872	10,861,500	93.4%	95.7%	93.6%	0.98	0.15
<b>Vacant Lots</b>	75	5,290,426	4,043,400	115.1%	76.4%	70.5%	1.51	0.88
<b>Total Comm &amp; VL</b>	117	35,042,253	41,234,700	107.3%	117.7%	77.5%	0.91	0.61
<b>Residential</b>	702	99,332,017	88,465,900	89.0%	89.1%	89.1%	1.00	0.08
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	702	99,332,017	88,465,900	89.0%	89.1%	89.1%	1.00	0.08
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	819	115,968,315	103,370,800	91.6%	89.1%	88.6%	1.03	0.15
<b>County 19 Grant</b>								
<b>Agricultural</b>	18	1,740,251	510,900	36.8%	29.4%	33.6%	1.25	0.38
<b>Commercial</b>	10	190,800	192,200	102.5%	100.7%	101.2%	1.02	0.03
<b>Vacant Lots</b>	5	21,000	21,400	103.1%	101.9%	100.0%	1.01	0.04
<b>Total Comm &amp; VL</b>	15	250,800	250,500	102.7%	99.9%	100.8%	1.03	0.03
<b>Residential</b>	32	601,250	599,300	100.8%	99.7%	100.3%	1.01	0.03
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	32	601,250	599,300	100.8%	99.7%	100.3%	1.01	0.03
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	65	2,553,301	1,323,800	83.5%	51.8%	100.0%	1.61	0.20

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 20 Griggs</b>								
<b>Agricultural</b>	2	130,425	92,002	70.6%	70.5%	70.6%	1.00	0.01
<b>Commercial</b>	29	2,897,575	2,912,570	101.0%	100.5%	101.1%	1.00	0.03
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	29	2,897,575	2,912,570	101.0%	100.5%	101.1%	1.00	0.03
<b>Residential</b>	37	1,477,000	1,424,365	100.9%	96.4%	99.2%	1.05	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	37	1,477,000	1,424,365	100.9%	96.4%	99.2%	1.05	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	68	4,505,000	4,428,937	100.0%	98.3%	100.0%	1.02	0.07
<b>County 21 Hettinger</b>								
<b>Agricultural</b>	21	3,044,199	1,226,010	43.2%	40.3%	41.4%	1.07	0.19
<b>Commercial</b>	12	392,000	389,740	97.7%	99.4%	100.0%	0.98	0.04
<b>Vacant Lots</b>	2	1,400	1,200	96.0%	85.7%	96.0%	1.12	0.25
<b>Total Comm &amp; VL</b>	14	415,100	408,630	97.5%	98.4%	100.0%	0.99	0.07
<b>Residential</b>	30	647,325	630,110	96.7%	97.3%	98.1%	0.99	0.10
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	30	647,325	630,110	96.7%	97.3%	98.1%	0.99	0.10
<b>Mobile Home</b>	1	4,800	5,460	113.8%	113.8%	113.8%	1.00	0.00
<b>GRAND TOTAL</b>	66	4,089,724	2,252,520	80.1%	55.1%	95.4%	1.45	0.24
<b>County 22 Kidder</b>								
<b>Agricultural</b>	19	2,754,018	1,359,010	52.6%	49.3%	45.7%	1.07	0.34
<b>Commercial</b>	12	508,600	506,495	104.0%	99.6%	96.2%	1.04	0.33
<b>Vacant Lots</b>	5	17,700	10,705	166.2%	60.5%	62.5%	2.75	2.32
<b>Total Comm &amp; VL</b>	17	539,765	527,412	122.3%	97.7%	88.7%	1.25	0.79
<b>Residential</b>	38	1,431,153	1,203,150	124.4%	84.1%	97.5%	1.48	0.54
<b>Lakeshore</b>	7	357,350	198,400	96.1%	55.5%	47.5%	1.73	1.10
<b>Total Res &amp; LS</b>	45	2,886,713	2,153,880	119.9%	74.6%	92.3%	1.61	0.60
<b>Mobile Home</b>	4	86,500	63,257	199.8%	73.1%	102.1%	2.73	1.25
<b>GRAND TOTAL</b>	85	5,155,321	3,341,017	109.1%	64.8%	76.5%	1.68	0.76
<b>County 23 LaMoure</b>								
<b>Agricultural</b>	18	2,699,334	1,356,100	51.7%	50.2%	47.3%	1.03	0.21
<b>Commercial</b>	30	1,645,700	1,714,600	101.8%	104.2%	99.8%	0.98	0.11
<b>Vacant Lots</b>	2	4,000	3,100	108.4%	77.5%	108.3%	1.40	0.57
<b>Total Comm &amp; VL</b>	32	1,649,700	1,717,700	102.2%	104.1%	99.8%	0.98	0.14
<b>Residential</b>	62	2,824,650	2,556,250	97.7%	90.5%	93.6%	1.08	0.21
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	62	2,824,650	2,556,250	97.7%	90.5%	93.6%	1.08	0.21
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	112	7,173,684	5,630,050	91.6%	78.5%	91.9%	1.17	0.24

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 24 Logan</b>								
Agricultural	28	2,982,479	1,316,600	45.3%	44.1%	42.0%	1.03	0.22
Commercial	16	945,450	859,000	98.3%	90.9%	99.1%	1.08	0.12
Vacant Lots	1	900	800	88.9%	88.9%	88.9%	1.00	0.00
Total Comm & VL	17	966,250	870,100	97.7%	90.0%	98.8%	1.09	0.12
Residential	55	1,727,150	1,412,000	88.4%	81.8%	93.0%	1.08	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	55	1,727,150	1,412,000	88.4%	81.8%	93.0%	1.08	0.18
Mobile Home	1	32,169	30,650	95.3%	95.3%	95.3%	1.00	0.00
<b>GRAND TOTAL</b>	<b>101</b>	<b>5,688,148</b>	<b>3,619,050</b>	<b>78.1%</b>	<b>63.6%</b>	<b>80.9%</b>	<b>1.23</b>	<b>0.29</b>
<b>County 25 McHenry</b>								
Agricultural	41	3,400,394	2,286,786	70.8%	67.3%	67.4%	1.05	0.28
Commercial	30	999,750	931,297	117.6%	93.2%	100.0%	1.26	0.38
Vacant Lots	9	63,750	48,630	82.3%	76.3%	94.7%	1.08	0.35
Total Comm & VL	39	1,214,287	1,130,063	109.5%	93.1%	100.0%	1.18	0.37
Residential	60	2,780,413	2,336,812	94.6%	84.0%	89.0%	1.13	0.29
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	60	2,780,413	2,336,812	94.6%	84.0%	89.0%	1.13	0.29
Mobile Home	2	8,000	8,444	143.2%	105.6%	143.1%	1.36	0.42
<b>GRAND TOTAL</b>	<b>142</b>	<b>7,252,307</b>	<b>5,611,969</b>	<b>92.5%</b>	<b>77.4%</b>	<b>86.5%</b>	<b>1.20</b>	<b>0.35</b>
<b>County 26 McIntosh</b>								
Agricultural	41	3,872,857	1,952,050	55.7%	50.4%	50.8%	1.11	0.29
Commercial	20	766,226	716,794	93.5%	93.5%	97.2%	1.00	0.09
Vacant Lots	16	10,148	7,603	87.5%	74.9%	92.8%	1.17	0.08
Total Comm & VL	36	814,024	747,922	90.8%	91.9%	93.1%	0.99	0.09
Residential	44	1,608,200	1,530,411	101.6%	95.2%	101.4%	1.07	0.17
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,608,200	1,530,411	101.6%	95.2%	101.4%	1.07	0.17
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>121</b>	<b>6,257,431</b>	<b>4,206,858</b>	<b>82.8%</b>	<b>67.2%</b>	<b>91.2%</b>	<b>1.23</b>	<b>0.25</b>
<b>County 27 McKenzie</b>								
Agricultural	14	1,226,325	727,340	57.2%	59.3%	57.2%	0.97	0.18
Commercial	30	1,785,090	1,735,785	97.1%	97.2%	99.7%	1.00	0.14
Vacant Lots	10	59,400	43,433	94.5%	73.1%	81.2%	1.29	0.51
Total Comm & VL	40	1,870,790	1,808,558	96.5%	96.7%	97.8%	1.00	0.22
Residential	44	2,052,400	1,685,217	96.3%	82.1%	91.8%	1.17	0.25
Lakeshore	1	6,000	7,110	118.5%	118.5%	118.5%	1.00	0.00
Total Res & LS	45	2,058,400	1,692,327	96.8%	82.2%	92.0%	1.18	0.25
Mobile Home	5	118,970	105,750	102.9%	88.9%	91.9%	1.16	0.19
<b>GRAND TOTAL</b>	<b>104</b>	<b>5,248,185</b>	<b>4,304,635</b>	<b>91.6%</b>	<b>82.0%</b>	<b>89.8%</b>	<b>1.12</b>	<b>0.27</b>

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 28 McLean</b>								
<b>Agricultural</b>	39	4,682,865	2,336,900	54.5%	49.9%	49.7%	1.09	0.29
<b>Commercial</b>	37	1,839,050	1,681,050	158.8%	91.4%	100.0%	1.74	0.87
<b>Vacant Lots</b>	48	729,050	353,050	74.9%	48.4%	52.0%	1.55	0.81
<b>Total Comm &amp; VL</b>	85	4,109,717	2,983,700	111.4%	72.6%	75.0%	1.53	0.91
<b>Residential</b>	133	6,566,639	5,710,250	100.9%	87.0%	88.4%	1.16	0.36
<b>Lakeshore</b>	21	1,571,500	900,100	55.3%	57.3%	50.7%	0.97	0.38
<b>Total Res &amp; LS</b>	154	13,321,789	9,563,750	94.7%	71.8%	84.8%	1.32	0.38
<b>Mobile Home</b>	12	243,415	217,582	111.9%	89.4%	90.9%	1.25	0.41
<b>GRAND TOTAL</b>	290	15,632,519	11,198,932	94.9%	71.6%	78.3%	1.32	0.54
<b>County 29 Mercer</b>								
<b>Agricultural</b>	13	945,991	462,743	54.0%	48.9%	47.5%	1.10	0.32
<b>Commercial</b>	34	1,692,850	1,674,200	98.4%	98.9%	100.0%	0.99	0.05
<b>Vacant Lots</b>	21	263,360	221,200	106.5%	84.0%	80.0%	1.27	0.45
<b>Total Comm &amp; VL</b>	55	2,264,662	2,201,101	101.5%	97.2%	100.0%	1.04	0.18
<b>Residential</b>	132	7,383,454	7,104,888	113.8%	96.2%	95.5%	1.18	0.32
<b>Lakeshore</b>	6	707,500	449,800	64.4%	63.6%	64.7%	1.01	0.13
<b>Total Res &amp; LS</b>	138	9,578,954	8,588,588	111.6%	89.7%	95.2%	1.24	0.33
<b>Mobile Home</b>	15	51,600	126,278	337.9%	244.7%	281.4%	1.38	0.50
<b>GRAND TOTAL</b>	221	11,044,755	10,039,109	121.1%	90.9%	96.2%	1.33	0.45
<b>County 30 Morton</b>								
<b>Agricultural</b>	30	4,018,655	1,366,700	34.7%	34.0%	33.4%	1.02	0.42
<b>Commercial</b>	30	1,453,650	1,130,400	156.7%	77.8%	96.9%	2.02	0.94
<b>Vacant Lots</b>	40	999,847	588,950	68.1%	58.9%	66.0%	1.16	0.36
<b>Total Comm &amp; VL</b>	70	4,327,340	2,790,700	106.1%	64.5%	77.3%	1.64	0.72
<b>Residential</b>	85	5,260,097	4,476,700	126.1%	85.1%	91.6%	1.48	0.56
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	85	5,260,097	4,476,700	126.1%	85.1%	91.6%	1.48	0.56
<b>Mobile Home</b>	64	790,842	681,254	135.8%	86.1%	94.1%	1.58	0.75
<b>GRAND TOTAL</b>	249	12,523,091	8,244,004	111.9%	65.8%	83.9%	1.70	0.70
<b>City of Mandan</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	7,965,500	7,659,600	93.2%	96.2%	94.8%	0.97	0.15
<b>Vacant Lots</b>	94	6,445,500	1,864,500	37.7%	28.9%	37.8%	1.30	0.61
<b>Total Comm &amp; VL</b>	126	21,182,901	12,174,400	51.8%	57.5%	46.6%	0.90	0.64
<b>Residential</b>	193	20,472,800	18,871,700	94.4%	92.2%	95.4%	1.02	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	193	20,472,800	18,871,700	94.4%	92.2%	95.4%	1.02	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	319	34,883,800	28,395,800	77.6%	81.4%	90.3%	0.95	0.26

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 31 Mountrail</b>								
<b>Agricultural</b>	12	2,459,900	845,700	47.3%	34.4%	45.5%	1.38	0.25
<b>Commercial</b>	30	1,651,700	1,631,000	105.5%	98.7%	100.0%	1.07	0.11
<b>Vacant Lots</b>	7	75,750	38,500	46.0%	50.8%	45.5%	0.91	0.14
<b>Total Comm &amp; VL</b>	37	1,967,050	1,732,100	94.3%	88.1%	100.0%	1.07	0.19
<b>Residential</b>	33	1,922,550	1,591,350	93.5%	82.8%	83.9%	1.13	0.26
<b>Lakeshore</b>	1	50,000	17,800	35.6%	35.6%	35.6%	1.00	0.00
<b>Total Res &amp; LS</b>	34	1,972,550	1,609,150	91.8%	81.6%	83.7%	1.13	0.27
<b>Mobile Home</b>	6	18,000	20,679	291.4%	114.9%	240.0%	2.54	0.63
<b>GRAND TOTAL</b>	89	6,177,900	4,145,029	100.3%	67.1%	91.3%	1.49	0.43
<b>County 32 Nelson</b>								
<b>Agricultural</b>	34	3,469,599	2,384,126	76.6%	68.7%	72.8%	1.11	0.26
<b>Commercial</b>	18	940,524	948,350	140.1%	100.8%	106.0%	1.39	0.56
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	18	940,524	948,350	140.1%	100.8%	106.0%	1.39	0.56
<b>Residential</b>	31	691,850	539,952	157.9%	78.0%	100.4%	2.02	0.89
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	691,850	539,952	157.9%	78.0%	100.4%	2.02	0.89
<b>Mobile Home</b>	2	71,315	59,201	79.7%	83.0%	79.7%	0.96	0.15
<b>GRAND TOTAL</b>	85	5,173,288	3,931,629	119.7%	76.0%	85.7%	1.58	0.65
<b>County 33 Oliver</b>								
<b>Agricultural</b>	7	436,634	232,893	64.3%	53.3%	56.7%	1.21	0.26
<b>Commercial</b>	5	272,500	273,321	99.9%	100.3%	99.0%	1.00	0.04
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	5	272,500	273,321	99.9%	100.3%	99.0%	1.00	0.04
<b>Residential</b>	31	1,372,650	1,196,384	91.6%	87.2%	85.2%	1.05	0.24
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	1,372,650	1,196,384	91.6%	87.2%	85.2%	1.05	0.24
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	43	2,081,784	1,702,598	88.1%	81.8%	85.2%	1.08	0.25
<b>County 34 Pembina</b>								
<b>Agricultural</b>	51	10,701,013	5,229,284	68.5%	48.9%	43.9%	1.40	0.80
<b>Commercial</b>	32	15,994,915	15,959,114	127.4%	99.8%	102.5%	1.28	0.51
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	32	15,994,915	15,959,114	127.4%	99.8%	102.5%	1.28	0.51
<b>Residential</b>	94	4,418,826	3,910,260	96.0%	88.5%	90.1%	1.08	0.30
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	94	4,418,826	3,910,260	96.0%	88.5%	90.1%	1.08	0.30
<b>Mobile Home</b>	5	146,080	129,237	185.1%	88.5%	157.2%	2.09	0.55
<b>GRAND TOTAL</b>	182	31,260,834	25,227,895	96.3%	80.7%	85.4%	1.19	0.51

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 35 Pierce</b>								
<b>Agricultural</b>	13	949,780	649,036	75.4%	68.3%	63.3%	1.10	0.30
<b>Commercial</b>	30	1,813,234	1,752,889	96.8%	96.7%	98.1%	1.00	0.06
<b>Vacant Lots</b>	1	12,000	6,170	51.4%	51.4%	51.4%	1.00	0.00
<b>Total Comm &amp; VL</b>	31	1,908,234	1,803,284	95.3%	94.5%	98.0%	1.01	0.08
<b>Residential</b>	66	4,223,436	3,589,150	91.5%	85.0%	87.2%	1.08	0.21
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	66	4,223,436	3,589,150	91.5%	85.0%	87.2%	1.08	0.21
<b>Mobile Home</b>	6	144,145	137,138	105.7%	95.1%	94.8%	1.11	0.31
<b>GRAND TOTAL</b>	116	7,142,595	6,134,383	91.4%	85.9%	92.0%	1.06	0.21
<b>County 36 Ramsey</b>								
<b>Agricultural</b>	38	3,637,059	2,521,482	76.2%	69.3%	71.3%	1.10	0.33
<b>Commercial</b>	26	366,050	330,950	96.3%	90.4%	100.0%	1.07	0.07
<b>Vacant Lots</b>	12	230,250	94,900	65.6%	41.2%	45.7%	1.59	0.72
<b>Total Comm &amp; VL</b>	38	1,137,775	677,650	86.6%	59.6%	100.0%	1.45	0.27
<b>Residential</b>	31	2,693,390	2,304,464	93.8%	85.6%	92.1%	1.10	0.15
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	2,693,390	2,304,464	93.8%	85.6%	92.1%	1.10	0.15
<b>Mobile Home</b>	24	502,640	423,014	140.6%	84.2%	86.7%	1.67	0.85
<b>GRAND TOTAL</b>	131	7,429,389	5,674,810	95.2%	76.4%	89.1%	1.25	0.39
<b>City of Devils Lake</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	35	3,924,596	3,761,800	103.6%	95.9%	99.0%	1.08	0.21
<b>Vacant Lots</b>	4	33,000	10,900	35.8%	33.0%	38.3%	1.08	0.52
<b>Total Comm &amp; VL</b>	39	4,280,725	3,908,300	96.6%	91.3%	96.1%	1.06	0.26
<b>Residential</b>	76	5,177,864	4,786,100	96.2%	92.4%	92.6%	1.04	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	76	5,177,864	4,786,100	96.2%	92.4%	92.6%	1.04	0.14
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	115	9,135,460	8,558,800	96.3%	93.7%	93.4%	1.03	0.18
<b>County 37 Ransom</b>								
<b>Agricultural</b>	23	4,243,180	1,850,800	48.3%	43.6%	48.3%	1.11	0.21
<b>Commercial</b>	30	2,744,000	2,602,270	100.3%	94.8%	100.0%	1.06	0.15
<b>Vacant Lots</b>	4	13,000	11,800	124.5%	90.8%	96.3%	1.37	0.59
<b>Total Comm &amp; VL</b>	34	2,804,500	2,643,370	103.1%	94.3%	100.0%	1.09	0.20
<b>Residential</b>	51	2,623,684	2,270,500	105.0%	86.5%	92.8%	1.21	0.32
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	51	2,623,684	2,270,500	105.0%	86.5%	92.8%	1.21	0.32
<b>Mobile Home</b>	1	69,032	69,000	100.0%	100.0%	100.0%	1.00	0.00
<b>GRAND TOTAL</b>	109	9,692,896	6,804,370	92.4%	70.2%	90.4%	1.32	0.33

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 38 Renville</b>								
<b>Agricultural</b>	14	1,286,350	813,000	69.6%	63.2%	62.5%	1.10	0.26
<b>Commercial</b>	24	1,847,400	1,734,788	99.6%	93.9%	99.3%	1.06	0.13
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	24	1,847,400	1,734,788	99.6%	93.9%	99.3%	1.06	0.13
<b>Residential</b>	34	1,603,650	1,289,949	115.1%	80.4%	91.8%	1.43	0.53
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	34	1,603,650	1,289,949	115.1%	80.4%	91.8%	1.43	0.53
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	72	4,737,400	3,837,737	101.1%	81.0%	96.9%	1.25	0.36
<b>County 39 Richland</b>								
<b>Agricultural</b>	36	8,319,820	3,218,300	41.6%	38.7%	38.0%	1.08	0.25
<b>Commercial</b>	30	32,142,987	31,245,850	125.6%	97.2%	100.0%	1.29	0.35
<b>Vacant Lots</b>	8	189,178	67,900	114.7%	35.9%	90.3%	3.19	0.88
<b>Total Comm &amp; VL</b>	38	32,449,296	31,388,750	123.3%	96.7%	100.0%	1.27	0.44
<b>Residential</b>	82	5,755,951	4,691,900	94.9%	81.5%	91.9%	1.16	0.28
<b>Lakeshore</b>	1	129,500	33,900	26.2%	26.2%	26.2%	1.00	0.00
<b>Total Res &amp; LS</b>	83	6,454,951	5,058,700	94.1%	78.4%	91.8%	1.20	0.29
<b>Mobile Home</b>	15	244,551	221,325	123.5%	90.5%	110.1%	1.36	0.41
<b>GRAND TOTAL</b>	172	46,781,987	39,479,175	92.1%	84.4%	87.5%	1.09	0.43
<b>City of Wahpeton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	7,670,558	7,802,800	102.8%	101.7%	98.3%	1.01	0.17
<b>Vacant Lots</b>	4	133,623	48,300	38.3%	36.1%	34.1%	1.06	0.39
<b>Total Comm &amp; VL</b>	34	8,070,874	8,084,700	95.2%	100.2%	95.1%	0.95	0.22
<b>Residential</b>	88	7,588,849	6,941,500	103.5%	91.5%	90.8%	1.13	0.23
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	88	7,588,849	6,941,500	103.5%	91.5%	90.8%	1.13	0.23
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	122	15,393,030	14,792,600	101.2%	96.1%	93.4%	1.05	0.23
<b>County 40 Rolette</b>								
<b>Agricultural</b>	27	1,879,920	1,537,214	82.5%	81.8%	76.8%	1.01	0.28
<b>Commercial</b>	29	2,238,200	2,154,969	111.9%	96.3%	101.8%	1.16	0.31
<b>Vacant Lots</b>	10	206,775	22,719	105.8%	11.0%	9.7%	9.63	10.00
<b>Total Comm &amp; VL</b>	39	2,579,850	2,207,371	110.3%	85.6%	91.7%	1.29	0.66
<b>Residential</b>	38	1,553,200	1,357,868	104.9%	87.4%	88.6%	1.20	0.33
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	38	1,553,200	1,357,868	104.9%	87.4%	88.6%	1.20	0.33
<b>Mobile Home</b>	6	40,250	37,095	129.8%	92.2%	76.8%	1.41	1.02
<b>GRAND TOTAL</b>	110	5,918,345	5,109,865	102.7%	86.3%	88.1%	1.19	0.47

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 41 Sargent</b>								
Agricultural	13	3,016,558	1,090,625	46.0%	36.2%	48.1%	1.27	0.32
Commercial	17	963,600	934,960	96.1%	97.0%	97.5%	0.99	0.07
Vacant Lots	6	6,400	5,091	124.0%	79.5%	101.5%	1.56	0.68
Total Comm & VL	23	1,049,450	1,011,781	103.3%	96.4%	97.5%	1.07	0.24
Residential	31	1,857,550	1,493,142	89.9%	80.4%	85.0%	1.12	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,857,550	1,493,142	89.9%	80.4%	85.0%	1.12	0.18
Mobile Home	2	6,500	12,334	197.0%	189.8%	196.9%	1.04	0.16
<b>GRAND TOTAL</b>	<b>69</b>	<b>5,850,608</b>	<b>3,536,152</b>	<b>89.2%</b>	<b>60.4%</b>	<b>91.2%</b>	<b>1.48</b>	<b>0.30</b>
<b>County 42 Sheridan</b>								
Agricultural	19	2,370,037	1,090,578	41.5%	46.0%	38.0%	0.90	0.35
Commercial	5	167,160	166,590	99.2%	99.7%	99.8%	1.00	0.01
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	167,160	166,590	99.2%	99.7%	99.8%	1.00	0.01
Residential	35	567,851	588,095	111.1%	103.6%	99.9%	1.07	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	567,851	588,095	111.1%	103.6%	99.9%	1.07	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>59</b>	<b>3,105,048</b>	<b>1,845,263</b>	<b>87.7%</b>	<b>59.4%</b>	<b>99.1%</b>	<b>1.48</b>	<b>0.27</b>
<b>County 43 Sioux</b>								
Agricultural	11	1,287,591	590,705	50.9%	45.9%	45.6%	1.11	0.26
Commercial	5	45,232	51,892	97.9%	114.7%	100.2%	0.85	0.28
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	45,232	51,892	97.9%	114.7%	100.2%	0.85	0.28
Residential	30	582,951	308,676	162.1%	53.0%	103.1%	3.06	1.01
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	582,951	308,676	162.1%	53.0%	103.1%	3.06	1.01
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>46</b>	<b>1,915,774</b>	<b>951,273</b>	<b>128.5%</b>	<b>49.7%</b>	<b>77.7%</b>	<b>2.59</b>	<b>1.04</b>
<b>County 44 Slope</b>								
Agricultural	2	233,647	141,909	60.4%	60.7%	60.4%	0.99	0.03
Commercial	5	81,631	81,066	92.2%	99.3%	100.0%	0.93	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	81,631	81,066	92.2%	99.3%	100.0%	0.93	0.19
Residential	21	249,586	198,150	107.7%	79.4%	100.0%	1.36	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	21	249,586	198,150	107.7%	79.4%	100.0%	1.36	0.36
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>28</b>	<b>564,864</b>	<b>421,125</b>	<b>101.6%</b>	<b>74.6%</b>	<b>100.0%</b>	<b>1.36</b>	<b>0.33</b>

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 45 Stark</b>								
<b>Agricultural</b>	23	3,422,358	1,508,800	44.0%	44.1%	41.4%	1.00	0.25
<b>Commercial</b>	30	2,227,500	2,166,300	97.2%	97.3%	97.4%	1.00	0.01
<b>Vacant Lots</b>	13	178,800	58,469	78.0%	32.7%	80.0%	2.38	0.35
<b>Total Comm &amp; VL</b>	43	2,530,826	2,316,069	91.4%	91.5%	97.3%	1.00	0.11
<b>Residential</b>	36	2,067,675	1,928,475	102.5%	93.3%	91.4%	1.10	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	36	2,067,675	1,928,475	102.5%	93.3%	91.4%	1.10	0.16
<b>Mobile Home</b>	9	64,640	59,710	116.2%	92.4%	103.8%	1.26	0.40
<b>GRAND TOTAL</b>	111	7,960,973	5,721,754	87.2%	71.9%	91.6%	1.21	0.25
<b>City of Dickinson</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	39	10,060,750	10,133,200	98.6%	100.7%	95.8%	0.98	0.12
<b>Vacant Lots</b>	3	79,300	69,100	96.0%	87.1%	102.0%	1.10	0.06
<b>Total Comm &amp; VL</b>	42	10,267,364	10,304,820	98.5%	100.4%	96.3%	0.98	0.12
<b>Residential</b>	174	14,876,700	13,528,300	92.4%	90.9%	90.3%	1.02	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	174	14,876,700	13,528,300	92.4%	90.9%	90.3%	1.02	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	216	25,016,750	23,730,600	93.6%	94.9%	91.3%	0.99	0.10
<b>County 46 Steele</b>								
<b>Agricultural</b>	14	1,760,337	937,115	57.1%	53.2%	48.3%	1.07	0.41
<b>Commercial</b>	12	279,403	281,818	127.3%	100.9%	100.1%	1.26	0.44
<b>Vacant Lots</b>	1	16,900	276	1.6%	1.6%	1.6%	0.98	0.00
<b>Total Comm &amp; VL</b>	13	296,303	282,094	117.6%	95.2%	100.0%	1.24	0.48
<b>Residential</b>	28	804,573	726,137	125.4%	90.3%	98.0%	1.39	0.53
<b>Lakeshore</b>	3	329,800	73,326	20.9%	22.2%	19.6%	0.94	0.12
<b>Total Res &amp; LS</b>	31	1,134,373	799,463	115.3%	70.5%	93.5%	1.64	0.58
<b>Mobile Home</b>	2	14,000	14,974	183.7%	107.0%	183.6%	1.72	0.58
<b>GRAND TOTAL</b>	60	3,205,013	2,033,646	104.5%	63.5%	84.0%	1.65	0.60
<b>County 47 Stutsman</b>								
<b>Agricultural</b>	40	6,699,384	3,480,200	56.8%	51.9%	54.4%	1.09	0.22
<b>Commercial</b>	30	1,144,580	1,035,000	94.3%	90.4%	100.0%	1.04	0.11
<b>Vacant Lots</b>	10	93,980	44,100	70.5%	46.9%	53.8%	1.50	0.65
<b>Total Comm &amp; VL</b>	40	1,364,410	1,157,200	88.4%	84.8%	95.4%	1.04	0.24
<b>Residential</b>	38	2,332,700	1,884,600	117.4%	80.8%	90.5%	1.45	0.49
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	38	2,332,700	1,884,600	117.4%	80.8%	90.5%	1.45	0.49
<b>Mobile Home</b>	29	604,786	531,652	110.4%	87.9%	88.2%	1.26	0.51
<b>GRAND TOTAL</b>	147	10,875,430	6,975,552	91.6%	64.1%	79.8%	1.43	0.44

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Jamestown</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	35	8,579,865	8,135,800	94.0%	94.8%	95.6%	0.99	0.12
<b>Vacant Lots</b>	20	592,596	244,200	82.1%	41.2%	54.0%	1.99	1.01
<b>Total Comm &amp; VL</b>	55	10,017,324	8,727,000	89.6%	87.1%	90.4%	1.03	0.35
<b>Residential</b>	239	20,359,401	18,198,100	92.5%	89.4%	91.0%	1.03	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	239	20,359,401	18,198,100	92.5%	89.4%	91.0%	1.03	0.16
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	294	29,531,862	26,578,100	91.9%	90.0%	90.9%	1.02	0.19
<b>County 48 Towner</b>								
<b>Agricultural</b>	32	3,221,318	2,520,502	81.8%	78.2%	77.8%	1.05	0.23
<b>Commercial</b>	24	451,100	487,185	132.2%	108.0%	104.1%	1.22	0.52
<b>Vacant Lots</b>	3	5,610	6,522	128.4%	116.3%	120.0%	1.10	0.61
<b>Total Comm &amp; VL</b>	27	458,310	495,197	131.8%	108.0%	104.2%	1.22	0.54
<b>Residential</b>	57	1,588,350	1,448,604	122.5%	91.2%	97.6%	1.34	0.46
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	57	1,588,350	1,448,604	122.5%	91.2%	97.6%	1.34	0.46
<b>Mobile Home</b>	1	29,500	20,960	71.1%	71.1%	71.1%	1.00	0.00
<b>GRAND TOTAL</b>	117	5,295,878	4,483,773	113.1%	84.7%	93.3%	1.34	0.45
<b>County 49 Traill</b>								
<b>Agricultural</b>	31	5,039,007	2,877,490	69.3%	57.1%	56.3%	1.21	0.38
<b>Commercial</b>	36	3,218,000	2,751,672	154.5%	85.5%	93.5%	1.81	0.81
<b>Vacant Lots</b>	21	378,000	316,918	85.9%	83.8%	93.5%	1.02	0.19
<b>Total Comm &amp; VL</b>	57	3,756,500	3,183,670	129.2%	84.8%	93.5%	1.52	0.58
<b>Residential</b>	125	8,112,170	7,454,288	117.8%	91.9%	97.0%	1.28	0.37
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	125	8,112,170	7,454,288	117.8%	91.9%	97.0%	1.28	0.37
<b>Mobile Home</b>	2	35,500	33,568	102.3%	94.6%	102.3%	1.08	0.11
<b>GRAND TOTAL</b>	215	16,782,677	13,433,936	113.7%	80.0%	93.8%	1.42	0.43
<b>County 50 Walsh</b>								
<b>Agricultural</b>	53	8,327,036	4,903,400	70.9%	58.9%	64.7%	1.20	0.32
<b>Commercial</b>	30	2,741,167	2,772,589	105.6%	101.1%	100.0%	1.04	0.07
<b>Vacant Lots</b>	5	10,450	12,480	154.1%	119.4%	100.0%	1.29	0.91
<b>Total Comm &amp; VL</b>	35	2,758,747	2,794,079	112.5%	101.3%	100.0%	1.11	0.19
<b>Residential</b>	46	1,512,470	1,378,587	106.7%	91.1%	100.3%	1.17	0.36
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	46	1,512,470	1,378,587	106.7%	91.1%	100.3%	1.17	0.36
<b>Mobile Home</b>	12	107,615	121,700	227.7%	113.1%	131.1%	2.01	1.02
<b>GRAND TOTAL</b>	146	12,698,738	9,188,756	105.0%	72.4%	100.0%	1.45	0.40

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Grafton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	3,370,100	3,425,800	117.2%	101.7%	104.3%	1.15	0.33
<b>Vacant Lots</b>	3	18,200	17,700	94.6%	97.3%	66.7%	0.97	0.51
<b>Total Comm &amp; VL</b>	33	3,400,900	3,477,900	115.2%	102.3%	102.8%	1.13	0.35
<b>Residential</b>	47	2,349,714	2,269,700	105.2%	96.6%	96.8%	1.09	0.20
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	47	2,349,714	2,269,700	105.2%	96.6%	96.8%	1.09	0.20
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	80	5,738,014	5,713,200	109.3%	99.6%	100.0%	1.10	0.26
<b>County 51 Ward</b>								
<b>Agricultural</b>	30	2,937,000	1,486,600	56.4%	50.6%	57.8%	1.12	0.30
<b>Commercial</b>	36	2,131,651	2,006,600	91.3%	94.1%	97.9%	0.97	0.19
<b>Vacant Lots</b>	70	1,383,901	922,000	81.4%	66.6%	63.6%	1.22	0.59
<b>Total Comm &amp; VL</b>	106	5,387,710	4,246,100	84.7%	78.8%	74.7%	1.08	0.46
<b>Residential</b>	181	19,087,411	16,178,400	90.1%	84.8%	84.5%	1.06	0.23
<b>Lakeshore</b>	8	917,200	632,000	69.3%	68.9%	61.0%	1.01	0.28
<b>Total Res &amp; LS</b>	189	20,985,811	17,513,800	89.2%	83.5%	84.4%	1.07	0.24
<b>Mobile Home</b>	158	3,885,496	3,702,580	124.3%	95.3%	97.4%	1.30	0.52
<b>GRAND TOTAL</b>	483	30,342,659	24,928,180	97.7%	82.2%	85.1%	1.19	0.41
<b>City of Minot</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	38	10,134,935	8,938,800	90.5%	88.2%	91.6%	1.03	0.14
<b>Vacant Lots</b>	76	3,655,829	2,034,800	62.6%	55.7%	52.6%	1.12	0.37
<b>Total Comm &amp; VL</b>	114	16,803,279	12,848,800	71.9%	76.5%	72.3%	0.94	0.31
<b>Residential</b>	543	61,009,911	54,269,100	89.1%	89.0%	88.5%	1.00	0.10
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	543	61,009,911	54,269,100	89.1%	89.0%	88.5%	1.00	0.10
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	657	74,800,675	65,242,700	86.1%	87.2%	87.4%	0.99	0.13
<b>County 52 Wells</b>								
<b>Agricultural</b>	49	6,849,978	3,830,650	61.0%	55.9%	57.9%	1.09	0.26
<b>Commercial</b>	30	954,185	954,645	109.3%	100.0%	100.0%	1.09	0.23
<b>Vacant Lots</b>	2	8,000	4,860	134.2%	60.8%	134.1%	2.21	0.73
<b>Total Comm &amp; VL</b>	32	997,565	979,809	110.8%	98.2%	100.0%	1.13	0.28
<b>Residential</b>	47	1,785,591	1,606,388	105.9%	90.0%	98.0%	1.18	0.27
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	47	1,785,591	1,606,388	105.9%	90.0%	98.0%	1.18	0.27
<b>Mobile Home</b>	2	7,500	12,688	169.6%	169.2%	169.6%	1.00	0.04
<b>GRAND TOTAL</b>	130	9,605,254	6,409,231	91.2%	66.7%	86.5%	1.37	0.35

**Table 1 Continued**  
**2006 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 53 Williams</b>								
<b>Agricultural</b>	28	1,631,671	982,342	75.9%	60.2%	56.2%	1.26	0.60
<b>Commercial</b>	35	2,142,970	1,702,910	97.1%	79.5%	100.0%	1.22	0.29
<b>Vacant Lots</b>	28	279,400	157,862	61.8%	56.5%	50.0%	1.09	0.57
<b>Total Comm &amp; VL</b>	63	2,869,296	2,155,842	81.5%	75.1%	82.2%	1.08	0.43
<b>Residential</b>	65	4,025,390	3,308,700	141.1%	82.2%	86.1%	1.72	0.81
<b>Lakeshore</b>	9	374,500	296,500	80.2%	79.2%	83.9%	1.01	0.12
<b>Total Res &amp; LS</b>	74	5,794,390	4,664,952	133.7%	80.5%	84.8%	1.66	0.74
<b>Mobile Home</b>	17	141,400	109,674	405.0%	77.6%	98.9%	5.22	3.45
<b>GRAND TOTAL</b>	182	8,595,331	6,557,988	132.1%	76.3%	81.0%	1.73	0.95

<b>City of Williston</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	37	5,748,420	5,213,500	101.2%	90.7%	97.3%	1.12	0.21
<b>Vacant Lots</b>	13	335,150	186,800	119.5%	55.7%	50.5%	2.14	1.68
<b>Total Comm &amp; VL</b>	50	6,429,531	5,658,100	106.0%	88.0%	92.8%	1.20	0.44
<b>Residential</b>	180	12,849,031	11,116,300	89.4%	86.5%	87.4%	1.03	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	180	12,849,031	11,116,300	89.4%	86.5%	87.4%	1.03	0.14
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	230	18,932,601	16,516,600	93.0%	87.2%	87.7%	1.07	0.21

	PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE							
<b>Agricultural</b>	1,316	180,040,662	90,109,504	58.6%	50.0%	51.9%	1.17	0.38
<b>Commercial</b>	1,741	247,184,868	233,980,341	108.2%	94.7%	99.9%	1.14	0.26
<b>Vacant Lots</b>	999	35,051,437	19,550,705	77.9%	55.8%	60.6%	1.40	0.67
<b>Total Comm &amp; VL</b>	2,740	282,236,305	253,531,046	97.1%	89.8%	93.8%	1.08	0.38
<b>Residential</b>	8,050	826,522,346	738,880,588	96.0%	89.4%	90.7%	1.07	0.19
<b>Lakeshore</b>	109	9,650,750	5,626,926	64.7%	58.3%	60.9%	1.11	0.37
<b>Total Res &amp; LS</b>	8,159	836,173,096	744,507,514	95.6%	89.0%	90.5%	1.07	0.19
<b>Mobile Home</b>	571	10,434,734	10,170,197	163.4%	97.5%	99.6%	1.68	0.88
<b>GRAND TOTAL</b>	12,786	1,308,884,797	1,098,318,261	95.2%	83.9%	89.4%	1.13	0.30

Table 2

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales	
Adams	Urban	1	0	0	0	0	1	4	3	11	5	10	17	25	1	3	1	2	3	0	0	0	12	99
	Township	26	4	2	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
Barnes	Urban	7	2	0	1	1	3	3	1	1	5	2	0	21	0	0	1	0	0	0	0	0	0	57
	Township	20	8	8	5	8	4	2	4	3	2	2	1	4	1	0	0	0	0	0	0	0	2	74
Valley City	Urban	3	0	1	1	3	7	12	8	10	19	13	18	15	12	7	5	5	0	0	0	1	11	151
Benson	Urban	1	0	0	1	2	8	1	0	3	0	1	8	8	2	1	1	1	2	0	0	0	7	47
	Township	3	1	0	2	1	2	3	5	2	4	1	7	15	1	0	1	0	0	0	0	0	1	49
Billings	Urban	0	0	0	0	0	1	0	0	0	0	0	0	15	4	0	0	0	0	0	0	0	0	20
	Township	8	0	1	1	0	0	0	1	0	1	2	0	0	0	0	0	0	0	0	0	0	0	14
Bottineau	Urban	1	1	1	1	3	7	4	3	5	3	5	8	12	3	5	3	5	2	1	2	12	87	
	Township	17	11	6	5	2	5	8	1	1	4	3	1	2	2	2	0	0	2	0	1	1	1	74
Bowman	Urban	2	3	1	0	0	2	1	1	3	2	5	3	9	2	3	1	2	0	0	0	2	7	49
	Township	9	0	1	3	1	2	0	2	1	0	0	1	1	1	0	0	0	0	0	0	0	1	23
Burke	Urban	1	0	0	1	1	0	1	0	2	1	4	17	16	2	0	0	1	1	0	0	0	0	51
	Township	0	2	1	2	1	1	0	5	0	1	0	0	1	0	0	0	0	0	0	0	0	0	14
Burleigh	Urban	1	0	1	3	1	5	1	5	17	14	15	3	7	1	2	0	0	1	1	0	0	0	78
	Township	27	1	4	4	5	1	7	12	21	22	25	22	15	1	4	0	1	0	0	0	0	0	172
Bismarck	Urban	0	0	1	0	4	6	12	58	157	227	170	98	40	14	3	0	1	0	0	0	0	0	791
Cass	Urban	33	1	4	8	10	15	24	17	29	24	25	29	42	11	8	7	2	1	5	2	8	305	
	Township	33	9	6	7	5	7	8	5	8	10	9	11	8	5	3	3	1	0	1	0	4	143	
Fargo	Urban	0	0	0	0	2	33	84	140	219	238	293	229	105	66	22	19	9	9	4	4	19	1496	
West Fargo	Urban	16	19	30	27	23	8	10	21	53	94	108	89	28	25	10	5	3	1	0	2	6	578	
Cavalier	Urban	1	0	1	2	2	1	0	3	3	6	10	11	6	8	2	0	2	1	1	2	6	69	
	Township	16	6	3	2	0	1	0	0	0	1	1	0	1	0	0	0	2	0	0	0	1	34	
Dickey	Urban	3	1	1	2	2	2	6	4	7	3	9	7	6	2	6	4	3	4	4	0	17	93	
	Township	9	2	5	1	0	1	1	2	1	3	0	0	1	0	0	0	0	0	0	0	2	28	
Divide	Urban	3	0	0	3	4	2	2	1	1	3	2	1	3	1	2	1	0	2	1	1	8	41	
	Township	1	1	3	2	0	3	0	3	1	1	0	0	0	0	0	0	0	0	0	0	0	15	

Table 2 Continued

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Dunn	Urban	0	0	0	0	2	2	1	0	3	4	6	7	6	4	5	1	2	0	1	0	0	44
	Township	8	0	0	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
Eddy	Urban	0	0	0	0	1	1	1	3	4	8	7	17	4	2	2	1	0	0	0	1	0	53
	Township	8	7	2	3	4	1	1	0	0	0	0	0	0	0	1	0	1	0	0	0	0	28
Emmons	Urban	2	1	0	1	2	1	3	1	4	6	6	10	8	3	2	1	3	2	3	1	8	68
	Township	14	4	1	3	1	4	1	0	4	0	0	0	2	1	2	0	0	0	0	0	5	42
Foster	Urban	1	0	1	0	0	0	2	0	1	7	14	10	22	5	3	0	0	0	0	0	0	66
	Township	0	2	3	2	2	0	9	0	1	0	1	0	1	0	0	1	0	0	0	0	0	22
Golden Valley	Urban	0	1	0	0	2	1	2	4	3	4	6	7	4	1	5	2	2	2	0	1	9	56
	Township	4	1	0	2	1	1	0	5	0	0	0	0	0	0	0	1	0	0	0	0	0	15
Grand Forks	Urban	7	0	7	4	5	7	8	12	6	12	14	9	8	13	5	3	2	1	3	4	55	185
	Township	21	9	5	5	8	6	3	8	9	8	7	6	14	4	4	1	0	0	1	1	7	127
Grand Forks	Urban	9	1	2	5	21	19	37	78	115	176	165	105	38	16	6	4	6	4	4	1	7	819
Grant	Urban	0	0	0	0	0	0	0	0	1	0	0	11	25	7	2	0	0	0	0	0	0	46
	Township	14	1	1	0	0	0	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	19
Griggs	Urban	0	0	0	0	0	0	2	2	0	2	2	19	27	4	1	1	0	0	0	0	0	63
	Township	0	0	0	0	0	0	2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	5
Hettinger	Urban	0	0	0	0	1	0	4	1	1	2	2	11	13	5	2	1	1	1	0	0	0	45
	Township	14	1	3	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
Kidder	Urban	2	1	1	2	2	2	7	2	1	3	3	3	1	2	1	3	0	1	1	2	12	52
	Township	13	6	1	1	2	1	0	1	2	0	0	0	0	0	0	2	0	0	0	1	3	33
LaMoure	Urban	0	1	0	1	4	2	1	4	5	10	10	16	5	7	3	6	4	2	1	0	8	90
	Township	6	5	1	3	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	22
Logan	Urban	1	1	1	2	4	2	6	4	5	4	6	7	14	7	4	1	1	0	0	0	2	72
	Township	16	6	2	1	1	0	0	0	1	1	0	1	0	0	0	0	0	0	0	0	0	29
McHenry	Urban	3	1	3	5	4	5	3	4	3	9	7	6	8	5	6	2	2	4	1	2	10	93
	Township	6	2	8	4	2	5	4	4	1	3	2	2	0	0	3	1	1	0	0	1	0	49
McIntosh	Urban	1	0	1	0	3	1	5	0	3	6	6	13	2	4	4	5	1	2	6	0	0	63
	Township	17	3	8	3	0	3	1	1	2	1	10	5	1	0	1	0	2	0	0	0	0	58

Table 2 Continued

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales	
McKenzie	Urban	0	0	1	1	2	3	6	5	1	9	4	12	5	5	6	0	3	1	0	1	7	72	
	Township	6	3	2	2	2	3	0	3	2	1	3	1	0	0	1	1	1	0	0	0	1	32	
McLean	Urban	18	3	9	3	5	9	13	16	7	13	12	8	11	2	6	5	7	3	1	2	40	193	
	Township	34	9	9	3	6	6	4	4	8	1	3	3	1	2	1	1	1	0	0	0	1	97	
Mercer	Urban	0	0	0	4	1	4	6	9	8	18	18	23	23	15	6	0	5	4	3	1	29	177	
	Township	7	2	1	3	4	1	5	4	2	0	1	4	3	1	0	1	0	1	0	1	3	44	
Morton	Urban	10	3	7	6	5	6	4	4	7	7	10	7	14	5	4	3	3	0	2	1	42	150	
	Township	34	3	5	3	4	5	6	10	7	9	5	6	1	0	0	0	0	0	0	0	1	99	
Mandan	Urban	60	17	5	2	4	4	4	7	15	35	48	68	19	9	8	5	2	1	0	2	4	319	
Mountrail	Urban	1	0	0	2	6	1	3	2	6	1	4	4	26	2	1	0	0	0	0	0	1	4	64
	Township	10	3	3	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	
Nelson	Urban	2	1	2	2	2	3	0	3	2	3	4	1	4	4	0	0	3	4	0	1	10	51	
	Township	5	0	0	1	5	5	4	3	1	1	2	2	0	0	0	2	1	1	0	1	0	34	
Oliver	Urban	0	0	2	0	2	2	3	2	3	1	2	4	6	3	0	1	1	0	1	0	1	34	
	Township	0	3	0	1	1	0	1	0	1	1	0	0	0	0	1	0	0	0	0	0	0	9	
Pembina	Urban	3	0	4	2	2	1	1	4	8	8	9	6	13	5	4	1	1	2	3	0	19	96	
	Township	32	8	4	5	4	2	4	5	1	4	1	0	4	1	0	1	0	2	1	0	7	86	
Pierce	Urban	3	0	1	1	1	4	2	8	9	10	11	22	11	5	2	1	1	1	2	1	3	99	
	Township	3	1	0	2	5	1	1	1	0	0	0	0	0	1	1	0	0	0	0	0	1	17	
Ramsey	Urban	2	3	0	1	0	0	2	1	3	0	2	1	24	1	0	1	2	1	1	1	3	50	
	Township	10	2	3	4	9	5	8	7	3	4	9	6	1	2	2	2	0	0	0	0	4	81	
Devils Lake	Urban	2	0	2	0	2	4	5	5	10	12	21	15	8	11	4	4	1	1	3	1	4	115	
Ransom	Urban	0	1	1	2	1	6	5	5	2	4	6	9	12	4	2	1	4	1	0	0	13	79	
	Township	9	4	5	2	0	3	2	1	1	0	0	1	1	0	0	0	0	0	0	0	1	30	
Renville	Urban	1	1	2	1	4	3	2	2	2	2	2	13	4	2	0	1	1	1	3	0	10	57	
	Township	1	1	2	3	2	3	0	1	0	0	0	0	0	0	0	0	0	2	0	0	0	15	
Richland	Urban	2	1	3	4	9	4	7	2	5	2	6	9	7	4	2	6	2	4	3	1	15	98	
	Township	30	3	1	3	3	2	2	4	0	2	3	10	7	0	1	0	2	0	0	0	1	74	
Wahpeton	Urban	3	0	0	1	2	0	4	13	8	20	15	11	12	7	3	4	3	3	2	1	10	122	

Table 2 Continued

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales	
Rolette	Urban	3	2	0	0	2	3	2	4	6	5	7	1	2	4	3	1	2	3	3	1	13	67	
	Township	9	0	1	2	4	3	4	4	3	2	0	1	0	2	2	0	1	1	0	0	4	43	
Sargent	Urban	1	1	1	0	2	2	2	6	3	2	6	8	5	5	3	1	2	1	0	0	4	55	
	Township	5	4	1	0	2	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	14	
Sheridan	Urban	0	0	0	0	0	0	0	0	1	1	0	21	8	3	0	1	1	0	0	0	0	40	
	Township	12	3	0	1	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	19	
Sioux	Urban	4	0	1	3	2	0	1	1	1	0	2	1	1	3	0	0	0	1	2	0	11	34	
	Township	6	2	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	12	
Slope	Urban	3	1	1	0	1	0	0	1	0	0	1	1	12	0	0	0	0	1	0	0	0	4	26
	Township	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
Stark	Urban	1	1	0	1	0	0	1	1	3	7	10	28	5	0	0	3	0	3	0	1	6	71	
	Township	14	5	1	2	2	2	0	1	1	4	6	1	1	0	0	0	0	0	0	0	0	40	
Dickinson	Urban	0	0	0	0	0	0	5	3	52	31	47	27	13	15	10	5	3	3	2	0	0	216	
Steele	Urban	2	0	0	0	4	3	2	1	3	0	2	3	3	1	2	5	0	0	1	0	9	41	
	Township	7	3	2	0	0	1	1	2	0	0	1	2	0	0	0	0	0	0	0	0	0	19	
Stutsman	Urban	3	1	2	1	1	2	2	2	3	3	4	2	14	2	0	3	0	1	1	0	16	63	
	Township	13	10	3	10	7	4	9	4	5	1	3	3	4	2	0	0	1	0	0	1	4	84	
Jamestown	Urban	12	1	1	5	6	8	22	25	27	29	38	49	34	9	4	5	3	3	1	1	10	294	
Towner	Urban	3	1	1	2	2	2	3	7	5	7	5	2	8	5	3	1	5	0	1	1	17	81	
	Township	2	1	2	0	3	2	1	6	3	2	1	4	0	3	2	1	0	0	0	1	2	36	
Traill	Urban	3	0	0	3	5	4	3	7	11	17	16	17	17	12	11	1	0	3	4	2	15	151	
	Township	5	4	6	5	3	5	2	1	6	3	3	5	2	1	0	0	2	1	1	1	7	64	
Walsh	Urban	3	0	1	2	1	3	2	4	4	1	1	1	21	3	8	1	2	3	1	0	16	79	
	Township	7	8	5	5	3	5	3	3	1	5	4	0	9	2	2	1	1	0	0	1	2	67	
Grafton	Urban	0	0	0	2	4	4	1	2	6	5	5	8	11	3	4	5	2	1	2	2	13	80	
Ward	Urban	6	3	8	10	12	10	16	19	19	22	11	34	20	5	11	10	6	3	1	0	29	255	
	Township	29	8	11	12	19	12	18	18	10	14	8	24	22	2	3	4	3	0	2	1	8	228	
Minot	Urban	24	11	5	4	7	20	39	64	102	115	102	74	41	23	9	2	8	3	0	0	4	657	

**Table 2 Continued**  
**Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping**

		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Wells	Urban	1	0	0	1	1	1	3	3	5	10	3	5	7	3	1	2	1	2	2	3	11	65
	Township	12	5	7	8	3	3	3	5	1	3	0	1	9	1	2	1	0	0	0	0	1	65
Williams	Urban	2	2	1	3	1	2	6	4	7	5	4	3	9	2	5	0	1	2	0	0	14	73
	Township	21	9	6	5	7	5	8	5	9	3	8	2	8	1	3	0	1	1	1	0	4	109
Williston	Urban	6	0	4	2	6	7	16	28	32	31	25	17	21	11	6	4	1	1	2	0	10	230
Total State: Urban		283	88	122	141	214	269	440	648	1061	1329	1390	1309	996	430	253	163	138	107	84	53	663	10181
Total State: Township		633	196	155	152	152	132	140	155	126	123	125	134	140	38	41	25	22	11	7	11	87	2605
Grand Total		916	284	277	293	366	401	580	803	1187	1452	1515	1443	1136	468	294	188	160	118	91	64	750	12786

**Table 3**  
**Characteristics of the Sample**

County	Residential				Commercial			
	2005 Sales	Old Sales	Appraisals	Total	2005 Sales	Old Sales	Appraisals	Total
<b>Adams</b>	28	39	0	67	5	10	10	25
<b>Barnes</b>	49	0	0	49	1	8	21	30
<b>City of Valley City</b>	109	0	0	109	13	17	0	30
<b>Benson</b>	33	0	0	33	3	7	21	31
<b>Billings</b>	1	2	10	13	1	0	8	9
<b>Bottineau</b>	102	0	0	102	4	14	12	30
<b>Bowman</b>	31	0	0	31	3	10	8	21
<b>Burke</b>	20	10	0	30	0	1	19	20
<b>Burleigh</b>	140	0	0	140	0	8	6	14
<b>City of Bismarck</b>	752	0	0	752	39	0	0	39
<b>Cass</b>	253	0	0	253	20	14	0	34
<b>City of Fargo</b>	1,446	0	0	1,446	50	0	0	50
<b>City of West Fargo</b>	382	0	0	382	13	34	0	47
<b>Cavalier</b>	22	21	0	43	4	6	20	30
<b>Dickey</b>	31	0	0	31	8	13	9	30
<b>Divide</b>	16	15	0	31	5	5	0	10
<b>Dunn</b>	18	12	0	30	0	1	13	14
<b>Eddy</b>	20	20	0	40	0	6	9	15
<b>Emmons</b>	54	0	0	54	2	7	15	24
<b>Foster</b>	38	0	0	38	1	10	17	28
<b>Golden Valley</b>	16	21	0	37	0	3	15	18
<b>Grand Forks</b>	138	0	0	138	7	29	0	36
<b>City of Grand Forks</b>	702	0	0	702	42	0	0	42
<b>Grant</b>	14	18	0	32	1	8	1	10
<b>Griggs</b>	10	27	0	37	1	2	26	29
<b>Hettinger</b>	12	18	0	30	1	2	9	12
<b>Kidder</b>	45	0	0	45	5	3	4	12
<b>LaMoure</b>	27	35	0	62	1	2	27	30
<b>Logan</b>	25	30	0	55	2	8	6	16
<b>McHenry</b>	60	0	0	60	5	12	13	30
<b>McIntosh</b>	29	15	0	44	4	8	8	20
<b>McKenzie</b>	45	0	0	45	5	14	11	30
<b>McLean</b>	154	0	0	154	17	20	0	37

**Table 3**  
**Characteristics of the Sample**

	Residential			Commercial				
County	2005 Sales	Old Sales	Appraisals	2005 Sales	Old Sales	Appraisals	Total	
<b>Mercer</b>	138	0	0	138	6	11	17	34
<b>Morton</b>	85	0	0	85	9	19	2	30
<b>City of Mandan</b>	193	0	0	193	12	20	0	32
<b>Mountrail</b>	34	0	0	34	5	6	19	30
<b>Nelson</b>	31	0	0	31	7	11	0	18
<b>Oliver</b>	13	18	0	31	1	2	2	5
<b>Pembina</b>	94	0	0	94	15	17	0	32
<b>Pierce</b>	66	0	0	66	4	10	16	30
<b>Ramsey</b>	31	0	0	31	2	1	23	26
<b>City of Devils Lake</b>	76	0	0	76	9	26	0	35
<b>Ransom</b>	51	0	0	51	6	11	13	30
<b>Renville</b>	19	15	0	34	1	9	14	24
<b>Richland</b>	83	0	0	83	5	13	12	30
<b>City of Wahpeton</b>	88	0	0	88	13	17	0	30
<b>Rolette</b>	38	0	0	38	3	5	21	29
<b>Sargent</b>	31	0	0	31	1	4	12	17
<b>Sheridan</b>	6	20	9	35	0	3	2	5
<b>Sioux</b>	10	13	7	30	1	4	0	5
<b>Slope</b>	4	5	12	21	0	4	1	5
<b>Stark</b>	36	0	0	36	0	2	28	30
<b>City of Dickinson</b>	174	0	0	174	5	34	0	39
<b>Steele</b>	11	20	0	31	6	4	2	12
<b>Stutsman</b>	38	0	0	38	6	8	16	30
<b>City of Jamestown</b>	239	0	0	239	9	26	0	35
<b>Towner</b>	27	30	0	57	2	12	10	24
<b>Traill</b>	125	0	0	125	6	30	0	36
<b>Walsh</b>	46	0	0	46	4	6	20	30
<b>City of Grafton</b>	47	0	0	47	8	22	0	30
<b>Ward</b>	189	0	0	189	16	20	0	36
<b>City of Minot</b>	543	0	0	543	38	0	0	38
<b>Wells</b>	47	0	0	47	3	15	12	30
<b>Williams</b>	74	0	0	74	16	19	0	35
<b>City of Williston</b>	180	0	0	180	15	22	0	37
County Total	2,758	404	38	3,200	231	477	550	1,258
City Total	4,931	0	0	4,931	266	218	0	484
State Total	7,689	404	38	8,131	497	695	550	1,742

**Table 4**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential

County	Median Ratio				COD			
	2002	2003	2004	2005	2002	2003	2004	2005
<b>Adams</b>	113.6	97.6	100.4	96.5	0.28	0.63	0.93	0.44
<b>Barnes</b>	90.4	90.1	94.3	76.9	0.34	0.28	0.57	0.38
<b>City of Valley City</b>	97.3	97.7	98.6	92.3	0.06	0.07	0.09	0.15
<b>Benson</b>	93.7	95.2	100.7	98.7	0.25	0.30	0.23	0.38
<b>Billings</b>	100.0	100.0	100.0	98.9	0.02	0.06	0.02	0.05
<b>Bottineau</b>	96.4	91.1	94.9	78.4	0.32	0.32	0.36	0.41
<b>Bowman</b>	104.0	100.1	104.8	93.6	0.21	0.27	0.25	0.43
<b>Burke</b>	98.9	101.6	100.9	98.3	0.32	0.61	0.12	0.22
<b>Burleigh</b>	93.7	94.6	91.2	90.4	0.06	0.06	0.08	0.07
<b>City of Bismarck</b>	94.3	93.7	91.9	88.7	0.06	0.05	0.06	0.07
<b>Cass</b>	91.3	89.3	86.4	89.1	0.24	0.18	0.20	0.17
<b>City of Fargo</b>	90.7	92.4	87.5	90.6	0.08	0.10	0.10	0.10
<b>City of West Fargo</b>	93.7	94.0	89.8	92.0	0.08	0.08	0.09	0.07
<b>Cavalier</b>	98.1	100.1	96.6	90.2	0.22	0.18	0.20	0.31
<b>Dickey</b>	86.4	97.5	94.0	94.4	0.32	0.65	0.26	0.39
<b>Divide</b>	98.7	107.0	99.1	92.0	0.40	0.34	0.57	0.63
<b>Dunn</b>	97.1	97.2	97.0	93.8	0.11	0.12	0.12	0.14
<b>Eddy</b>	100.0	100.8	95.1	98.1	0.26	0.20	0.15	0.11
<b>Emmons</b>	104.6	115.3	101.5	100.3	0.22	0.49	0.33	0.26
<b>Foster</b>	98.2	98.3	97.2	100.0	0.14	0.15	0.29	0.07
<b>Golden Valley</b>	96.8	91.0	97.3	95.3	0.21	0.53	0.48	0.24
<b>Grand Forks</b>	92.2	91.0	90.0	90.6	0.50	0.38	0.52	0.29
<b>City of Grand Forks</b>	94.3	92.8	90.0	89.1	0.08	0.07	0.07	0.08
<b>Grant</b>	99.5	98.7	99.3	100.3	0.06	0.05	0.06	0.03
<b>Griggs</b>	97.9	97.4	96.9	99.2	0.09	0.10	0.11	0.09
<b>Hettinger</b>	100.0	97.3	100.0	98.1	0.10	0.11	0.08	0.10
<b>Kidder</b>	100.5	97.6	93.6	92.3	0.27	0.28	0.26	0.60
<b>LaMoure</b>	94.2	93.0	104.0	93.6	0.22	0.23	0.19	0.21
<b>Logan</b>	100.0	100.0	99.3	93.0	0.19	0.25	0.20	0.18
<b>McHenry</b>	97.2	98.8	96.3	89.0	1.57	0.97	0.66	0.29
<b>McIntosh</b>	98.4	96.9	96.9	101.4	0.25	0.19	0.20	0.17
<b>McKenzie</b>	96.5	98.2	99.8	92.0	0.12	0.15	0.14	0.25
<b>McLean</b>	100.7	90.9	90.6	84.8	0.29	0.44	0.62	0.37

**Table 4 Continued**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential

County	Median Ratio				COD			
	2002	2003	2004	2005	2002	2003	2004	2005
<b>Mercer</b>	99.7	95.8	97.4	95.2	0.17	0.21	0.30	0.33
<b>Morton</b>	95.6	92.3	93.6	91.6	0.33	0.40	0.38	0.56
<b>City of Mandan</b>	92.6	93.2	92.6	95.4	0.07	0.09	0.14	0.09
<b>Mountrail</b>	95.9	85.7	98.3	83.7	0.26	0.35	0.32	0.27
<b>Nelson</b>	101.7	97.7	96.2	100.4	0.54	0.77	0.50	0.89
<b>Oliver</b>	99.5	98.8	101.5	85.2	0.12	0.13	0.12	0.24
<b>Pembina</b>	93.4	100.2	102.2	90.1	0.35	0.54	0.57	0.30
<b>Pierce</b>	93.8	92.9	101.0	87.2	0.32	0.21	0.18	0.21
<b>Ramsey</b>	96.4	95.4	94.2	92.1	0.15	0.16	0.20	0.15
<b>City of Devils Lake</b>	92.2	96.9	90.5	92.6	0.18	0.18	0.21	0.14
<b>Ransom</b>	94.8	98.0	94.9	92.8	0.32	0.22	0.39	0.32
<b>Renville</b>	96.6	96.2	95.3	91.8	0.54	0.53	0.52	0.53
<b>Richland</b>	96.9	95.0	92.0	91.8	0.22	0.16	0.22	0.29
<b>City of Wahpeton</b>	90.9	98.1	93.6	90.8	0.16	0.20	0.10	0.23
<b>Rolette</b>	110.7	98.1	83.9	88.6	0.44	0.41	0.39	0.33
<b>Sargent</b>	90.8	95.7	98.5	85.0	0.27	0.23	0.18	0.18
<b>Sheridan</b>	96.8	98.8	100.9	99.9	0.23	0.89	0.63	0.14
<b>Sioux</b>	99.3	100.0	97.1	103.1	0.80	1.90	0.34	1.01
<b>Slope</b>	101.3	100.0	100.9	100.0	0.39	0.35	0.37	0.36
<b>Stark</b>	93.4	94.1	93.9	91.4	0.09	0.12	0.08	0.16
<b>City of Dickinson</b>	94.6	94.9	94.7	90.3	0.09	0.10	0.08	0.09
<b>Steele</b>	95.6	93.3	100.0	93.5	0.21	0.25	0.30	0.58
<b>Stutsman</b>	96.2	98.3	94.6	90.5	0.24	0.25	0.22	0.49
<b>City of Jamestown</b>	93.9	95.6	93.5	91.0	0.15	0.16	0.15	0.16
<b>Towner</b>	108.3	96.0	96.8	97.6	0.78	0.85	0.66	0.46
<b>Traill</b>	89.9	96.1	92.8	97.0	0.35	0.31	0.30	0.37
<b>Walsh</b>	103.0	95.6	100.0	100.3	0.23	0.41	0.52	0.36
<b>City of Grafton</b>	98.4	97.6	100.0	96.8	0.17	0.17	0.14	0.20
<b>Ward</b>	97.9	99.4	93.2	84.4	0.23	0.46	0.33	0.24
<b>City of Minot</b>	98.3	96.6	95.5	88.5	0.07	0.08	0.13	0.10
<b>Wells</b>	99.9	99.5	91.7	98.0	0.54	0.28	0.30	0.27
<b>Williams</b>	94.5	89.1	91.1	84.8	0.30	0.22	0.28	0.74
<b>City of Williston</b>	95.4	95.3	91.2	87.4	0.12	0.11	0.11	0.14
<b>State</b>	94.7	94.4	92.1	90.5	0.18	0.20	0.20	0.19

**Table 5**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial

County	Median Ratio				COD			
	2002	2003	2004	2005	2002	2003	2004	2005
<b>Adams</b>	100.0	100.1	100.8	100.1	0.26	0.17	0.58	0.36
<b>Barnes</b>	99.5	111.3	98.6	100.0	0.18	1.11	0.69	0.60
<b>City of Valley City</b>	102.1	96.6	100.0	101.8	0.04	0.05	0.05	0.22
<b>Benson</b>	100.0	100.0	100.0	100.0	0.37	0.25	0.08	0.19
<b>Billings</b>	100.0	100.0	100.0	98.0	0.00	0.00	0.00	0.07
<b>Bottineau</b>	98.9	99.9	95.5	102.7	0.22	0.22	0.23	0.49
<b>Bowman</b>	99.0	97.8	97.7	100.0	0.22	0.17	0.22	0.18
<b>Burke</b>	100.1	100.0	100.0	99.8	0.14	0.00	0.00	0.01
<b>Burleigh</b>	98.1	97.8	97.2	79.7	0.04	0.03	0.08	0.25
<b>City of Bismarck</b>	95.1	94.3	92.3	88.9	0.08	0.07	0.09	0.11
<b>Cass</b>	96.9	101.0	99.3	100.2	0.33	0.27	0.32	0.44
<b>City of Fargo</b>	93.4	93.4	92.5	92.8	0.15	0.17	0.19	0.14
<b>City of West Fargo</b>	95.4	97.5	95.8	89.8	0.12	0.11	0.17	0.16
<b>Cavalier</b>	98.7	98.7	98.6	97.1	0.07	0.11	0.14	0.12
<b>Dickey</b>	98.6	95.9	99.0	105.9	0.13	0.14	0.13	0.50
<b>Divide</b>	102.8	104.5	101.3	90.7	0.28	0.28	0.24	0.46
<b>Dunn</b>	102.7	101.6	99.0	103.5	0.05	0.04	0.06	0.06
<b>Eddy</b>	100.0	100.0	100.8	100.0	0.00	0.08	0.13	0.06
<b>Emmons</b>	100.0	100.0	98.2	98.3	0.51	0.23	0.16	0.10
<b>Foster</b>	100.0	100.0	100.3	95.6	0.00	0.14	0.10	0.08
<b>Golden Valley</b>	102.3	100.0	100.8	96.2	0.10	0.13	0.30	0.22
<b>Grand Forks</b>	100.0	97.7	100.0	97.3	0.38	0.49	0.54	0.73
<b>City of Grand Forks</b>	97.0	93.4	94.9	93.6	0.12	0.12	0.13	0.15
<b>Grant</b>	100.3	101.0	99.7	101.2	0.94	0.04	0.03	0.03
<b>Griggs</b>	98.6	98.4	93.1	101.1	0.07	0.11	0.12	0.03
<b>Hettinger</b>	100.0	100.0	100.0	100.0	0.01	0.02	0.01	0.04
<b>Kidder</b>	99.6	95.6	98.5	96.2	0.30	0.32	0.21	0.33
<b>LaMoure</b>	102.3	101.5	101.5	99.8	0.12	0.10	0.10	0.11
<b>Logan</b>	100.3	100.3	100.2	99.1	0.06	0.08	0.06	0.12
<b>McHenry</b>	100.0	100.0	100.0	100.0	0.67	0.58	0.51	0.38
<b>McIntosh</b>	99.0	98.0	99.9	97.2	0.12	0.11	0.12	0.09
<b>McKenzie</b>	100.0	100.0	99.6	99.7	0.10	0.07	0.10	0.14
<b>McLean</b>	108.1	93.0	97.8	100.0	0.79	0.74	0.77	0.87

**Table 5 Continued**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial

County	Median Ratio				COD			
	2002	2003	2004	2005	2002	2003	2004	2005
<b>Mercer</b>	99.0	97.8	100.0	100.0	0.04	0.04	0.04	0.05
<b>Morton</b>	100.0	100.0	100.0	96.9	0.75	0.79	0.73	0.94
<b>City of Mandan</b>	94.2	90.2	91.1	94.8	0.17	0.15	0.15	0.15
<b>Mountrail</b>	100.0	100.0	100.0	100.0	0.03	0.35	0.04	0.11
<b>Nelson</b>	95.9	95.9	95.9	106.0	1.51	0.49	0.45	0.56
<b>Oliver</b>	98.6	98.5	98.7	99.0	0.00	0.00	0.00	0.04
<b>Pembina</b>	100.0	95.7	100.0	102.5	0.27	0.26	0.22	0.51
<b>Pierce</b>	104.5	101.9	99.0	98.1	0.08	0.04	0.03	0.06
<b>Ramsey</b>	100.0	100.0	100.0	100.0	0.04	0.03	0.03	0.07
<b>City of Devils Lake</b>	95.9	95.9	97.1	99.0	0.23	0.23	0.23	0.21
<b>Ransom</b>	100.2	99.8	100.2	100.0	0.03	0.03	0.04	0.15
<b>Renville</b>	101.9	103.4	103.4	99.3	0.28	0.32	0.28	0.13
<b>Richland</b>	100.0	97.4	100.0	100.0	0.10	0.16	0.09	0.35
<b>City of Wahpeton</b>	100.0	100.0	100.0	98.3	0.12	0.13	0.08	0.17
<b>Rolette</b>	96.5	101.2	98.8	101.8	0.11	0.12	0.18	0.31
<b>Sargent</b>	99.7	106.1	98.3	97.5	0.60	0.09	0.05	0.07
<b>Sheridan</b>	100.3	99.8	100.0	99.8	0.00	0.00	0.00	0.01
<b>Sioux</b>	98.0	108.4	93.9	100.2	0.00	0.00	0.00	0.28
<b>Slope</b>	100.0	100.0	97.5	100.0	0.00	0.00	0.00	0.19
<b>Stark</b>	100.0	100.0	100.0	97.4	0.32	0.32	0.03	0.01
<b>City of Dickinson</b>	93.0	98.3	96.7	95.8	0.10	0.12	0.12	0.12
<b>Steele</b>	98.3	98.5	98.3	100.1	0.09	0.07	0.05	0.44
<b>Stutsman</b>	100.0	100.0	100.0	100.0	0.10	0.15	0.06	0.11
<b>City of Jamestown</b>	95.0	96.3	95.8	95.6	0.11	0.13	0.13	0.12
<b>Towner</b>	95.2	108.4	105.8	104.1	0.40	0.47	0.53	0.52
<b>Traill</b>	99.7	100.1	99.6	93.5	0.40	0.35	0.37	0.81
<b>Walsh</b>	100.0	100.0	100.0	100.0	0.23	0.16	0.15	0.07
<b>City of Grafton</b>	100.7	102.0	102.4	104.3	0.31	0.51	0.36	0.33
<b>Ward</b>	98.7	98.9	97.0	97.9	0.20	0.14	0.12	0.19
<b>City of Minot</b>	99.3	100.7	95.9	91.6	0.13	0.10	0.11	0.14
<b>Wells</b>	100.0	100.0	97.5	100.0	0.48	0.20	0.22	0.23
<b>Williams</b>	95.9	103.3	98.3	100.0	0.18	0.21	0.22	0.29
<b>City of Williston</b>	101.1	100.4	101.5	97.3	0.16	0.16	0.15	0.21
<b>State</b>	100.0	100.0	100.0	99.9	0.23	0.22	0.20	0.26

**Table 6**  
**2005 Median Ratios and Changes by the State Board of Equalization**

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	96.5	103.2	-4%	0.0%
<b>*Barnes</b>	76.9	85.9	16%	0.0%
<b>City of Valley City</b>	92.3	99.2	0%	0.0%
<b>Benson</b>	98.7	99.5	0%	0.0%
<b>Billings</b>	98.9	99.9	0%	0.0%
<b>*Bottineau</b>	78.4	80.8	23%	0.0%
<b>Bowman</b>	93.6	94.7	5%	0.0%
<b>Burke</b>	98.3	98.1	1%	0.0%
<b>Burleigh</b>	90.4	96.0	4%	0.0%
<b>City of Bismarck</b>	88.7	96.3	3%	0.0%
<b>Cass</b>	89.1	95.3	4%	0.0%
<b>City of Fargo</b>	90.6	97.0	3%	0.0%
<b>City of West Fargo</b>	92.0	97.4	2%	0.0%
<b>*Cavalier</b>	90.2	90.8	10%	See pg. 33
<b>Dickey</b>	94.4	100.9	-1%	0.0%
<b>Divide</b>	92.0	100.1	-1%	0.0%
<b>Dunn</b>	93.8	99.3	0%	0.0%
<b>Eddy</b>	98.1	99.6	0%	0.0%
<b>Emmons</b>	100.3	101.0	-2%	0.0%
<b>Foster</b>	100.0	101.8	-2%	0.0%
<b>Golden Valley</b>	95.3	95.4	4%	0.0%
<b>Grand Forks</b>	90.6	95.3	4%	0.0%
<b>City of Grand Forks</b>	89.1	96.5	3%	0.0%
<b>*Grant</b>	100.3	115.6	-14%	0.0%
<b>Griggs</b>	99.2	100.7	-1%	0.0%
<b>Hettinger</b>	98.1	102.4	-3%	0.0%
<b>Kidder</b>	92.3	95.4	4%	0.0%
<b>LaMoure</b>	93.6	95.1	5%	0.0%
<b>Logan</b>	93.0	100.3	-1%	0.0%
<b>McHenry</b>	89.0	97.3	2%	0.0%
<b>McIntosh</b>	101.4	101.3	-2%	0.0%
<b>McKenzie</b>	92.0	99.2	0%	0.0%
<b>*McLean</b>	84.8	92.1	8%	0.0%

**Table 6 Continued**  
**2005 Median Ratios and Changes by the State Board of Equalization**

**Residential**

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\* The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

\* Barnes County is doing a reassessment and close to completion. The State Board made no change.

\* Bottineau County is out of compliance, but when the residential property is separated from the lakeshore property the residential property is in compliance.

\* Cavalier County - The State Board increased townships by 16% and increased the city of Munich by 36% to bring them within 5% of market value. They also directed them to review and equalize all residential properties for 2007 so they will represent market value.

\*Grant County reassessed the city of Elgin and also reassessed lake cabins at Lake Tschida. If lake cabins and Elgin residential properties are excluded, Grant County residential property needs a 3 percent reduction and is within tolerance.

\*McLean County is out of compliance, but when the residential property is separated from the lakeshore property the residential property is in compliance.

**Table 6 Continued**  
**2005 Median Ratios and Changes by the State Board of Equalization**

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	95.2	97.1	2%	0.0%
<b>Morton</b>	91.6	96.8	3%	0.0%
<b>City of Mandan</b>	95.4	96.7	3%	0.0%
<b>Mounttrail</b>	83.7	95.5	4%	0.0%
<b>Nelson</b>	100.4	100.8	-1%	0.0%
<b>*Oliver</b>	85.2	92.7	7%	0.0%
<b>Pembina</b>	90.1	95.7	4%	0.0%
<b>Pierce</b>	87.2	95.1	5%	0.0%
<b>Ramsey</b>	92.1	96.3	3%	0.0%
<b>City of Devils Lake</b>	92.6	96.9	3%	0.0%
<b>Ransom</b>	92.8	95.9	4%	0.0%
<b>*Renville</b>	91.8	91.5	9%	6.0%
<b>Richland</b>	91.8	95.1	5%	0.0%
<b>City of Wahpeton</b>	90.8	97.0	3%	0.0%
<b>Rolette</b>	88.6	95.5	4%	0.0%
<b>Sargent</b>	85.0	96.2	3%	0.0%
<b>Sheridan</b>	99.9	100.0	-1%	0.0%
<b>*Sioux</b>	103.1	106.1	-6%	0.0%
<b>Slope</b>	100.0	102.2	-3%	0.0%
<b>Stark</b>	91.4	97.8	2%	0.0%
<b>City of Dickinson</b>	90.3	99.3	0%	0.0%
<b>Steele</b>	93.5	96.6	3%	0.0%
<b>Stutsman</b>	90.5	100.5	-1%	0.0%
<b>City of Jamestown</b>	91.0	96.2	3%	0.0%
<b>Towner</b>	97.6	97.5	2%	0.0%
<b>Traill</b>	97.0	98.0	2%	0.0%
<b>Walsh</b>	100.3	102.4	-3%	0.0%
<b>City of Grafton</b>	96.8	97.0	3%	0.0%
<b>Ward</b>	84.4	95.4	4%	0.0%
<b>City of Minot</b>	88.5	96.3	3%	0.0%
<b>Wells</b>	98.0	101.8	-2%	0.0%
<b>Williams</b>	84.8	95.3	4%	0.0%
<b>City of Williston</b>	87.4	96.7	3%	0.0%
<b>State</b>	90.5			

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*Oliver County is in the process of doing a residential reassessment. The State Board made no change at this time.

\*Renville County is out of compliance. The State Board increased residential assessments by 6 percent to bring them within 3 percent of market value.

Sioux County is out of compliance. The State Board ordered a reassessment for 2007 and made no change at this time.

**Table 7**  
**2005 Median Ratios and Changes by the State Board of Equalization**

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	100.1	101.8	-2%	0.0%
<b>Barnes</b>	100.0	104.0	-4%	0.0%
<b>*City of Valley City</b>	101.8	106.8	-7%	0.0%
<b>Benson</b>	100.0	100.9	-1%	0.0%
<b>Billings</b>	98.0	100.9	-1%	0.0%
<b>Bottineau</b>	102.7	101.7	-2%	0.0%
<b>Bowman</b>	100.0	99.8	0%	0.0%
<b>Burke</b>	99.8	99.6	0%	0.0%
<b>Burleigh</b>	79.7	96.4	3%	0.0%
<b>City of Bismarck</b>	88.9	97.3	2%	0.0%
<b>Cass</b>	100.2	103.9	-4%	0.0%
<b>City of Fargo</b>	92.8	99.6	0%	0.0%
<b>City of West Fargo</b>	89.8	96.3	3%	0.0%
<b>Cavalier</b>	97.1	96.3	3%	0.0%
<b>*Dickey</b>	105.9	111.9	-11%	-8.0%
<b>Divide</b>	90.7	95.4	4%	0.0%
<b>Dunn</b>	103.5	103.0	-3%	0.0%
<b>Eddy</b>	100.0	98.6	1%	0.0%
<b>Emmons</b>	98.3	98.7	1%	0.0%
<b>Foster</b>	95.6	97.7	2%	0.0%
<b>Golden Valley</b>	96.2	96.0	4%	0.0%
<b>Grand Forks</b>	97.3	101.5	-2%	0.0%
<b>City of Grand Forks</b>	93.6	97.5	2%	0.0%
<b>*Grant</b>	101.2	106.3	-6%	0.0%
<b>Griggs</b>	101.1	103.3	-4%	0.0%
<b>Hettinger</b>	100.0	101.0	-1%	0.0%
<b>Kidder</b>	96.2	101.8	-2%	0.0%
<b>LaMoure</b>	99.8	99.6	0%	0.0%
<b>Logan</b>	99.1	98.6	1%	0.0%
<b>McHenry</b>	100.0	100.6	-1%	0.0%
<b>McIntosh</b>	97.2	97.2	2%	0.0%
<b>McKenzie</b>	99.7	101.1	-2%	0.0%
<b>McLean</b>	100.0	99.7	0%	0.0%

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*Valley City is out of compliance. When you use only the 2004 and 2005 sales they are in compliance. The State Board made no change.

\*Dickey County is out of compliance. The State Board decreased all of Dickey County except for the City of Oakes by 8 percent.

\*Grant County did a reassessment for 2006. The State Board made no change.

**Table 7 Continued**  
**2005 Median Ratios and Changes by the State Board of Equalization**

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	100.0	99.9	0%	0.0%
<b>Morton</b>	96.9	97.2	2%	0.0%
<b>City of Mandan</b>	94.8	98.9	1%	0.0%
<b>Mountrail</b>	100.0	100.3	-1%	0.0%
<b>Nelson</b>	106.0	104.9	-5%	0.0%
<b>Oliver</b>	99.0	99.0	1%	0.0%
<b>Pembina</b>	102.5	95.1	5%	0.0%
<b>Pierce</b>	98.1	97.8	2%	0.0%
<b>Ramsey</b>	100.0	101.4	-2%	0.0%
<b>City of Devils Lake</b>	99.0	98.9	1%	0.0%
<b>Ransom</b>	100.0	101.1	-2%	0.0%
<b>Renville</b>	99.3	99.5	0%	0.0%
<b>Richland</b>	100.0	97.0	3%	0.0%
<b>City of Wahpeton</b>	98.3	100.0	3%	0.0%
<b>Rolette</b>	101.8	101.4	-2%	0.0%
<b>Sargent</b>	97.5	97.5	2%	0.0%
<b>Sheridan</b>	99.8	100.1	-1%	0.0%
<b>Sioux</b>	100.2	94.6	5%	0.0%
<b>Slope</b>	100.0	100.1	-1%	0.0%
<b>Stark</b>	97.4	99.7	0%	0.0%
<b>City of Dickinson</b>	95.8	98.9	1%	0.0%
<b>Steele</b>	100.1	99.0	0%	0.0%
<b>Stutsman</b>	100.0	101.4	-2%	0.0%
<b>City of Jamestown</b>	95.6	96.7	3%	0.0%
<b>Towner</b>	104.1	101.0	-2%	0.0%
<b>*Traill</b>	93.5	92.7	7%	4.0%
<b>Walsh</b>	100.0	99.3	0%	0.0%
<b>City of Grafton</b>	104.3	103.0	-3%	0.0%
<b>Ward</b>	97.9	101.8	-2%	0.0%
<b>City of Minot</b>	91.6	97.1	3%	0.0%
<b>Wells</b>	100.0	100.1	-1%	0.0%
<b>Williams</b>	100.0	102.4	-3%	0.0%
<b>City of Williston</b>	97.3	102.1	-3%	0.0%
<b>State</b>	99.9			

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*Traill County is out of compliance. The State Board increase commercial property by 4 percent.

**Table 8**  
**Average Prices Per Acre and Median Ratios for Agricultural Land**

County	No. of Sales	Avg. Price Per Acre	Median Ratio
<b>Adams</b>	37	344	38.0
<b>Barnes</b>	31	675	51.4
<b>Benson</b>	25	366	78.2
<b>Billings</b>	12	473	34.5
<b>Bottineau</b>	16	539	51.3
<b>Bowman</b>	10	34	39.8
<b>Burke</b>	13	316	69.2
<b>Burleigh</b>	46	456	36.8
<b>Cass</b>	31	1,175	47.2
<b>Cavalier</b>	25	796	43.2
<b>Dickey</b>	20	753	50.7
<b>Divide</b>	15	263	68.7
<b>Dunn</b>	13	342	41.2
<b>Eddy</b>	26	487	47.5
<b>Emmons</b>	27	431	48.7
<b>Foster</b>	21	412	73.9
<b>Golden Valley</b>	13	335	55.2
<b>Grand Forks</b>	51	993	55.7
<b>Grant</b>	18	381	33.6
<b>Griggs</b>	2	#N/A	70.6
<b>Hettinger</b>	21	564	41.4
<b>Kidder</b>	19	337	45.7
<b>LaMoure</b>	18	747	47.3
<b>Logan</b>	28	387	42.0
<b>McHenry</b>	41	297	67.4
<b>McIntosh</b>	41	346	50.8
<b>McKenzie</b>	14	292	57.2
<b>McLean</b>	39	474	49.7
<b>Mercer</b>	13	318	47.5
<b>Morton</b>	30	404	33.4
<b>Mountrail</b>	12	397	45.5
<b>Nelson</b>	34	395	72.8
<b>Oliver</b>	7	296	56.7
<b>Pembina</b>	51	1,101	43.9
<b>Pierce</b>	13	432	63.3
<b>Ramsey</b>	38	413	71.3
<b>Ransom</b>	23	822	48.3
<b>Renville</b>	14	500	62.5
<b>Richland</b>	36	1,534	38.0
<b>Rolette</b>	27	334	76.8
<b>Sargent</b>	13	934	48.1
<b>Sheridan</b>	19	379	38.0
<b>Sioux</b>	11	229	45.6
<b>Slope</b>	2	#N/A	60.4
<b>Stark</b>	23	420	41.4
<b>Steele</b>	14	739	48.3
<b>Stutsman</b>	40	478	54.4
<b>Towner</b>	32	384	77.8
<b>Traill</b>	31	940	56.3
<b>Walsh</b>	53	869	64.7
<b>Ward</b>	30	466	57.8
<b>Wells</b>	49	523	57.9
<b>Williams</b>	28	317	56.2
<b>State</b>	1,316	525	51.9

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